CACADU DISTRICT MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS

for the year ended

30 June 2008

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 55, in terms of Section 12(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 15.2 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

D M Pillay
Municipal Manager

Date

CACADU DISTRICT MUNICIPALITY

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CACADU DISTRICT MUNICIPALITY
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2008

	Note	2008 R	2007 R
Net Assets		193 113 497	162 156 108
Capital Replacement Reserve	2	45 328 827	47 306 735
Revaluation Reserve	2	44 314 123	45 860 623
Government Grant Reserve	2	3 175 029	1 793 799
Accumulated Surplus		100 295 518	67 194 951
Non-current Liabilities		62 110 017	68 458 808
Long-term Liabilities	3	15 000 000	15 382 785
Provisions	3	47 110 017	53 076 023
Current Liabilities		204 892 741	84 461 687
Short-term Portion of Deferred Income	3	170 636 069	66 145 861
Short-term Portion of Long Term Liabilities	3	300 589	466 208
Trade and Other Payables	4	27 321 855	17 849 618
Bank Overdraft	5	6 634 228	-
TOTAL NET ASSETS AND LIABILITIES		460 116 255	315 076 603
ASSETS			
Non-Current Assets		64 414 836	62 470 595
Property, Plant And Equipment	6	55 703 607	54 490 663
Long-term Receivables	7	8 711 229	7 979 932
Current Assets		395 701 418	252 606 008
Short-term Portion of Long-term Receivables	7	15 660	143 504
Inventory	9	1 668 854	1 105 000
Trade and Other Receivables	10	5 873 414	3 304 135
Deposits	11	16 120	17 720
Cash and Cash Equivalents	12	388 127 370	248 035 649
TOTAL ASSETS		460 116 255	315 076 603

(Note : The Statement of Financial Position has been prepared in accordance with GRAP 1)

CACADU DISTRICT MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2008

Budget				Actual	
2007	2008		Note	2008	2007
R	R			R	R
		REVENUE			
-	-	Regional Services Levy- Turnover		-	1 853 018
-	-	Regional Services Levy- Remuneration		-	753 013
800 000	770 300	Rental		841 107	811 278
16 200 000	18 872 030	Investment Interest		22 374 008	17 131 133
106 500	60 200	Other Interest		185 382	376 104
40 000	88 000	Income for agency services		26 994	88 536
326 766 564	311 677 007	Government grants and subsidies	13	166 370 482	98 003 962
87 300	256 100	Tariffs and Charges		221 070	163 949
30 000	30 000	Property Rates		28 488	27 400
36 618 137	25 584 496	Other income	14	5 469 259	7 783 576
-	-	Gains on disposal of property, plant and equipment		455 191	12 218
380 648 501	**357 338 133**	**Total Income**		**195 971 980**	**127 004 186**
		EXPENDITURE			
29 392 562	32 999 403	Employee related costs	15.1	23 667 430	22 054 185
3 194 300	4 134 191	Remuneration of Councillors	15.2	3 805 926	3 646 310
1 500 000	3 850 000	Contribution to bad debt provision		(677 698)	(1 339 961)
-	-	Bad debts written off		-	54 913
235 000	-	Collection costs		156 550	331 565
741 900	990 600	Depreciation		2 523 414	2 044 764
1 512 050	2 370 500	Repairs and maintenance		650 826	1 379 901
-	51 300	Finance cost	17	112 739	190 730
3 147 300	3 813 100	Contracted services		2 514 672	2 270 223
278 158 740	258 794 085	Grants and Subsidies paid	19	107 039 976	46 124 699
70 997 044	50 118 654	General expenses-other		30 315 228	30 921 935
1 200 000	-	Provision for post retirement benefits		-	1 700 000
-	-	Loss on disposal of property, plant and equipment		1 106 965	23 071
261 545	216 300	Cross subsidisation		44 756	43 191
390 340 441	**357 338 133**	**Total Expenditure**		**171 260 785**	**109 445 529**
(9 691 940)	**-**	**Net Surplus/(Deficit) for the year**		**24 711 196**	**17 558 658**

Refer to Appendix E(1) for explanations of variances

(Note: the income statement has been prepared in accordance with GRAP 1 and the budget formats)

CACADU DISTRICT MUNICIPALITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

		2008 R	2007 R
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from levies, government and other		276 503 385	132 910 505
Cash paid to suppliers and employees		(162 148 185)	125 064 509
Cash generated from/(utilised by) operations	20	114 355 200	7 845 996
Interest received		22 374 008	17 506 136
Bad Debts Written off		(259 661)	
Interest paid		(112 739)	(190 730)
NET CASH FROM OPERATING ACTIVITIES		136 356 808	25 161 402
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment.		(4 055 282)	(950 100)
Proceeds on disposal of fixed assets.		2 307 825	204 057
(Increases)/Decreases in non-current loans		(603 453)	6 114 404
NET CASH INFLOW/(OUTFLOWS) FROM INVESTING ACTIVITIES		(2 350 910)	5 368 361
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance leases repaid		(548 404)	(523 579)
(Decrease) in deferred income		-	(2 675 985)
NET CASH FROM FINANCING ACTIVITIES		(548 404)	(3 199 564)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	12	**133 457 494**	**27 330 199**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		**248 035 649**	**221 442 046**
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**381 493 143**	**248 403 947**

CACADU DISTRICT MUNICIPALITY
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2008

	Note	Capital Replacement reserve (CRR)	Revaluation Reserve	Government Grant Reserve	Unappropriated Surplus	Total
		R	R	R	R	R
Restated net surplus for the year - 2006		**(785 913)**	**(354 666)**	**(158 577)**	**19 873 836**	**18 574 680**
Previously stated net surplus for the year - 2006		-	-	-	13 644 566	13 644 566
Capital purchases		-	-	349 378	(349 378)	-
PPE purchased from CRR		(785 913)	-	-	785 913	-
Offsetting of depreciation.		-	-	(507 955)	507 955	-
Adjustments:						
Overstatement of finance lease	**3**	-	-	-	93 464	93 464
Understatement 2006 accounts payable	**4**	-	-	-	(197 586)	(197 586)
Transfer to revaluation reserve	**6**	-	(354 666)	-	354 666	-
Understatement of depreciation	**6**	-	-	-	(935 993)	(935 993)
Understatement of fixed assets	**6**	-	-	-	17 561	17 561
Understatement of accounts receivable(VAT)	**10**	-	-	-	679 908	679 908
Overstatement of debtors	**10**	-	-	-	(968)	(968)
Understatement of Regional service levies - turnover	**10,4**	-	-	-	3 269 711	3 269 711
Understatement of Regional service levies - Remuneration	**10,4**	-	-	-	2 004 017	2 004 017
Balance at 30 June 2006		**47 966 668**	**38 516 658**	**1 758 247**	**48 655 980**	**136 897 553**
2007		**(659 933)**	**7 343 965**	**35 552**	**17 783 292**	**24 502 876**
Net Surplus for the year		-	-	-	16 803 271	16 803 271
Capital purchases		-	-	290 167	(290 167)	-
PPE purchased from CRR		(659 933)	-	-	659 933	-
Increase in Land and Buildings as result of revaluation at 30 June 2007	**6**	-	7 699 605	-	-	7 699 605
Transfer to revaluation reserve - offset of depreciation	**6**	-	(355 640)	-	355 640	-
Transfer from revaluation reserve - reverse depreciaiton		-		-	-	-
Transfer to Government Grant reserve		-	-	324 100	(324 100)	-
Offsetting of depreciation.		-	-	(578 715)	578 715	-
Previously stated balance at 30 June 2007		**47 306 735**	**45 860 623**	**1 793 799**	**66 439 272**	**161 400 429**
Adjustments						
Council General Expenses - General Expenses was overstated	**21**	-	-	-	6 403	6 403
Disaster Management - General Expenses was understated	**21**	-	-	-	(2 921)	(2 921)
Estates - Repairs and Maintenance was understated	**21**	-	-	-	(388)	(388)
Estates - General Expenses was understated	**21**	-	-	-	(2 080)	(2 080)
Finance Mangaement - General Expenses was understated	**21**	-	-	-	(903)	(903)
HIV and AIDS - General Expenses was understated	**21**	-	-	-	(486)	(486)
District Management Area Administration - General Expenses was understated	**21**	-	-	-	(2 134)	(2 134)
Information Technology - Repairs and Maintenance was overstated	**21**	-	-	-	146	146
Mayoral Committee - General Expenses was understated	**21**	-	-	-	(1 628)	(1 628)
Public Relations - General Expenses was understated	**21**	-	-	-	(4 030)	(4 030)
Revenue Section - General Expenses was understated	**21**	-	-	-	(649)	(649)
District Management Area Administration - Rates income was understated	**21**	-	-	-	266	266
Estates - Rental income was understated	**21**	-	-	-	158	158
Information Technology - Tariffs and Charges was overstated	**21**	-	-	-	(32 767)	(32 767)
Levies - Levies Income was overstated	**21**	-	-	-	(328 386)	(328 386)
Revenue - Interest Income was understated	**21**	-	-	-	1 101	1 101
Pensioners expenditure - General Expenses was understated	**21**	-	-	-	(87 768)	(87 768)
Pensioners expenditure - General Expenses was understated	**21**	-	-	-	(4 480 644)	(4 480 644)
Pensioners expenditure - Salaries and Wages overstated	**21**	-	-	-	2 745 774	2 745 774
Pensioners expenditure - Other Income was understated	**21**	-	-	-	2 946 615	2 946 615
Restated balance at 30 June 2007		47 306 735	45 860 623	1 793 799	67 194 951	162 156 108
2008		**(1 977 908)**	**(1 546 500)**	**1 381 229**	**33 100 567**	**30 957 388**
Net Surplus for the year					**24 711 196**	24 711 196
Capital purchases from Government Grants		-	-	2 162 940	(2 162 940)	-
Capital purchases funded from surplus		-	-	-	85 566	85 566
Provision for Long Term Liabilities was overstated		-	-	-	4 712 484	4 712 484
Disposal of property		-	(1 105 000)	-	1 105 000	-
PPE purchased from CRR		(1 977 908)	-	-	1 977 908	-
Assets previous not included on Asset Register now included		-	-	-	1 448 142	1 448 142
Offsetting of depreciation.		-	(441 500)	(781 711)	1 223 211	-
Balance at 30 June 2008		**45 328 827**	**44 314 123**	**3 175 028**	**100 295 518**	**193 113 496**

	2008 R	2007 R
2. RESERVES		
Capital Replacement Reserve	45 328 827	47 306 735
Revaluation Reserve	44 314 123	45 860 623
Government Grant Reserve		
- Assets financed ex Government Grants	3 175 029	1 793 799
Total Reserves	**92 817 979**	**94 961 157**

The CRR is fully invested.

3. LONG- TERM LIABILITIES

	2008 R	2007 R
Finance leases		
Finance leases	300 589	848 993
Less: Current Portion transferred to current liabilities	**(300 589)**	**(466 208)**
	-	**382 785**

The finance leases are secured by hypothecs over motor vehicles with book values of R 407 116 (2007 : R 1 054 140) as per note 6. The finance leases interest rate fluxuate at 0.5% below prime and is repayable in monthly installments of R 40 873 per month.

The total of the present value of the future minimum lease payments at the balance sheet date are :	2008 R	2007 R
Within one year	271 034	466 208
Later than one year, but not later than five years	-	382 785
	271 034	848 993

The discounting rate was based on the Prime rate at 19 August 2008 less 0.5 %

Detailed information is available on Appendix A.

	2008 R	2007 R
Deferred income		
Conditional Grants from Government	182 680 529	77 162 671
National Government Grants	142 182 025	37 458 921
Provincial Grants and subsidies	40 498 504	39 703 749
Conditional Third party Grants from Government.	2 912 676	3 944 588
Provincial Grants and subsidies - 3rd party	2 499 564	3 387 758
Other	413 112	556 829
Other donations	42 864	38 602
Total Conditional Grants and Subsidies	185 636 069	81 145 861
Less : Short term portion transferred to current liabilities	**170 636 069**	**66 145 861**
Total Defered income	**15 000 000**	**15 000 000**

The long term portion of deferred income of R 15m represents Restructuring Grant Funds that have been ring-fence for the construction of a new office building in Jeffreys Bay.

	2008 R	2007 R
Total long term liabilities	**15 000 000**	**15 382 785**

See **Appendix F** for a reconciliation of grants from National/Provincial Government. These amounts are fully invested until utilised.

	2008 R	2007 R
Non-current provisions		
Provision for Post Retirement Benefits.	47 110 017	54 200 000
Total Non-Current Provisions	47 110 017	54 200 000

The District Municipality's net obligation in respect of post retirement medical benefits was calculated by Jacque Malan Consultants and Actuaries as at 30 June 2008. The provision was established for the purpose of generating interest that is utilised to fund the yearly medical scheme commitments in respect of post retirement benefits. The expected future outflows is dependent upon the life expectancy of existing members and their spouses.

Valuation Method

Pre Retirement Benefit

The total value of the death in service benefit was calculated by discounting the future subsidies payable to dependants on the death of an employee. The expected increase in medical aid prmiums and expected mortality for adults were taken into account.

Post Retirement Benefits

The post retirement value is the discounted value of the benefits which become payable after the retirement of the member. This benefit accrues over the working lifetime of the employee. The value shown is the proportion of the totla value that has accrued up to the valuation date, assuming that the liability accrues uniformly over the member's working lifetime.

Accrued defined benefit obligation

The accrued liability was calculated by taking a pro-rata proportion of the total calculated value. This proportion is based on the past service of members relative to their prospective total service.

Current Service Cost

The Current Service Cost is based on the liability that is expected to accrue over the year preceeding the valuation date.

Valuation Assumptions

Rate of Interest	
Medical Aid Inflation Rate	10.25% p.a.
Investment Return	11.75% p.a.

The investment return assumption has been based on the yield on the R186 South African government bond as at 30 June 2008 plus a

Mortality Rates

Mortality for pre-retirement benefits has been based on the SA 72-77 mortality table rated down three years for females and on the PA (90) ult. Mortality table for post retirement benefits.

Normal Retirement Age

The Normal Retirement Ages for the Municipality are 65 years for male employees and 60 years for female employees. An average retirement age of 63 years for male employees and 58 years for female employees has been assumed.

Spouse Dependents

It was assumed that 95% of current single male and female employees would be married at retirement. It was assumed that all employees who are currentlu married will be married at retirement. It was also assumed that a current employee is married if they have one or mor adult dependents and that one of the adult dependents is the continuation member's spouse.

Gender

Where the gender of the members was unavailable, it was assumed that that the members are female, as this is considered to be more

Child dependents

	2008	2007
	R	R

It was assumed that child dependents complete their studies on average at the age of 21 years.

Withdrawals
Withddrawals from emplyement were taken into account according to the following table:

Age	Males	Females
20	10%	10%
30	7%	7%
40	3%	3%
50+	0%	0%

Medical Aid Contributions at Retirement

It is assumed that 90% of the members will remain members of the medical aid scheme after retirement and that members would be in the same contribution category in all future years as on the valuation date.

The above assumptions are consistent with the assumptions used in the previous valuation done at 30 August 2005.

	Post Retirement Benefits	
The movement in the provisions is reconciled as follows:-		
Balance at beginning of year	48 363 539	52 500 000
Contributions	-	2 745 774
Expected benefit Payments	**(2 941 128)**	**(2 745 774)**
Increase in provision	-	1 700 000
Service cost	139 388	-
Interest Cost	4 494 833	-
Actuarial (Gain)/loss	(2 946 615)	-
Balance at end of year as previously stated	47 110 017	54 200 000
Understatement of Service cost	-	87 768
Understatement of Interest Cost	-	4 480 644
Understatement Expected benefit Payments	-	(2 745 774)
Understatement of Actuarial Gain	-	(7 659 099)
Restated balance at end of year	47 110 017	48 363 539

The estimated expected timing of resulting outflows of post retirement benefits are:		
Within one year	3 537 600	2 539 841
Later than one year, not later than five years	18 167 548	12 736 269
Later than five years	25 404 869	38 923 890
Balance at end of year as previously stated	47 110 017	54 200 000
Later than five years restated	-	(5 836 461)
Restated balance at end of year	47 110 017	48 363 539

4. TRADE AND OTHER PAYABLES

Trade creditors	162 838	-
Payments in advance- RSC Levies	5 765	681 400
Payments in advance- Other	4 828	-
Payments in advance- Service debtors	4 626	11 096
Payments in advance - Sundry debtors	-	319 487
Payments in advance - Surety deposits	14 461	14 461
Unidentified deposits	46 585	54 002
Accrued leave	1 476 447	1 125 373
Deffered income	8	8
Infrastructure projects Levies	9 634 805	11 011 498

	2008 R	2007 R
Salaries and Wages	222 754	204 353
Sundry creditors	143 954	86 607
Accruals	15 604 784	4 341 333
Total trade and other payables	**27 321 855**	**17 849 618**

5. BANK OVERDRAFT

	2008 R	2007 R
Bank Overdraft	6 634 228	-
	6 634 228	**-**

This amount represents a Cash Book overdraft as a result of investing activities at year end. The Bank balance at year end was however

Land and buildings were valued at 30 June 2007 using the income capitalisation, comparable sales of sectional title office developments and comparable sales methods by DDP valuers Pty(Ltd) a registered and independent valuator. As the date of adoption of GAMAP GRAP was 1 June 2005, the valuation was present valued to 1 June 2005, using growth rates as determined by the independent valuator for the land and buildings to determine their fair value at 1 June 2005. Buildings are depreciated on cost less residual value, using the straight line method, over their estimated useful lives. As the carrying value of the Land and Buildings differed materially to the valuation of Land and Buildings at 30 June 2007, the Land and Buildings were revalued to the fair value at 30 June 2007 as determined by DDP valuers Pty(Ltd) a registered and independent valuator.

The revaluation surplus is reconciled as follows:

	2008 R	2007 R
Balance at beginning of the year	45 860 623	38 516 658
Surplus realised	-	(355 640)
Loss incurred	(1 105 000)	-
	44 755 623	38 161 018
Revaluation during the year	-	7 699 605
Off-set depreciation	(441 500)	-
Balance at the end of the year	44 314 123	45 860 623

Backlog depreciation was calculated according to GAMAP 17 taking into consideration the estimated useful life of the asset.

During 2008, the useful lifes and the residual values of assets was reviewed. This has resulted in a R 59 928 reduction in depreciation charged to the Statement of Financial Position.

Refer Appendixes B and C for more detail on property, plant and equipment.

7. LONG-TERM RECEIVABLES

	2008 R	2007 R
Loans to Kouga Local Municipality	65 679	209 183
Department of Housing (Housing Schemes)	8 608 281	7 855 461
Staff loans	52 928	58 791
	8 726 889	8 123 435
Less : Short-term portion transferred to current assets	**15 660**	**143 504**
Total Long-term Receivables	**8 711 229**	**7 979 931**

The loan to Kouga Local Municipality is unsecured, bears interest at 14.25 % per annum and is repayable in 30, 6 monthly payments.

	2008	2007
	R	R

The loan to the Department of Housing is unsecured, interest free and has no fixed terms of re-payment.

8. INVESTMENTS

Unlisted
CDM has a 50 percent share in the Kouga Development Agency (KDA)

9. INVENTORY

	2008 R	2007 R
Land	-	480 000
Building - Grahamstown depot	-	625 000
Land	205 000	-
Building - Algoa House	1 463 854	-
	1 668 854	**1 105 000**

The land Erf 1866 meauring 410 m^2 and the building thereon, Algoa House has been identified for sale. The carrying value of these properties amount to R 1 668 854 in 2008.

The land Erf 722 measuring 1.716ha and Erf 723 measuring 1331 m^2 and building thereon was transferred to the Makana Municipality during the year under review.

10. TRADE AND OTHER RECEIVABLES

	2008 R	2007 R
Levies	2 000 910	3 825 650
Services	1 164 439	936 990
Rates	53 883	47 889
Sundry Debtors	7 591	990
Rental	7 886	90 614
Accrued Rent	12 871	12 871
Staff accounts	-	5 576
Nelson Mandela Metropolitan debtors bank deposits	75 313	50 833
General	4 553 462	381 825
Salaries and Wages	68 988	29 627
VAT	684 950	1 615 510
	8 630 293	6 998 375
Less: Provision for bad debts	(2 756 879)	(3 694 240)
Balance at beginning of year	3 694 240	5 034 200
Contributions to/(from) bad debt provision	(937 361)	(1 339 961)
Bad debts written off	-	54 913
Bad debts expenses	-	(54 913)
Restated Total Trade and other Receivables	**5 873 414**	**3 304 135**
61 - 90 Days	391 332	-
91 - 120 Days	-	-
121 - 150 Days	-	-
151 - 180 Days	-	-
+ 180 Days	1 609 578	3 825 650
Total	2 000 910	3 825 650

Services: Ageing

	2008 R	2007 R
0 - 90 Days	75 209	63 509
+ 90 Days	1 089 230	873 481
Total	1 164 439	936 990

Rates : Ageing

0 - 90 Days	27 105	4 838
+ 90 Days	26 778	33 994
Total	53 883	47 889

SERVICE CHARGES

Sale of water	130 299	131 046
Refuse removal	21 310	22 685
Sewerage and sanitation charges	54 252	58 259
	205 861	211 990

The RSC Levies are collected by the Nelson Mandela Metropolitan Municipality on a contractual basis.

According to legislation passed during 2004/2005, the collection of RSC levies has been abolished effective 1 July 2006.

11. DEPOSITS

Deposits - Electricity	5 000	5 500
Deposits - Parking	1 620	1 220
Deposits - Rietbron Electricity	500	2 000
Deposits - Post Office	9 000	9 000
	16 120	**17 720**

12. CASH AND CASH EQUIVALENTS

The Municipality has the following bank account:

Current Account (Primary Bank Account)

ABSA Limited
32 Govan Mbeki Avenue
Port Elizabeth
Account Number : 1640 000 062 (Current Account)

Cashbook balance at the beginning of the year	3 865 929	3 430 008
Cashbook balance at the end of the year	(6 634 227)	3 865 929
Bank statement balance at the beginning of the year	12 435 889	7 933 832
Bank statement balance at the end of the year	7 212 625	12 435 889

Short Term Investments
Short Term Deposits

Cashbook balance at beginning of year	244 534 917	218 066 939
Cashbook balance at end of the year	**388 119 270**	**244 534 917**
Bank statement balance at beginning of the year	244 534 917	218 066 939
Bank statement balance at end of the year	**388 119 270**	**244 534 917**

	2008 R	2007 R
Disclosed in the Statement of Financial Position as follows:-		
Cash and cash equivalents	**388 127 370**	**248 035 649**
Bank Balances	-	3 865 929
Call Account Deposits	388 119 270	244 166 620
Petty cash	8 100	3 100
Balance at the end of the year	388 127 370	248 035 649
Balance at the beginning of the year	248 035 649	221 442 047
Net Increase/(Decrease) in cash and cash equivalents	**140 091 721**	**26 593 602**
Held to maturity investments		
Interest on investments accrued	3 119 270	1 534 917
Short Term Deposits	375 000 000	242 000 000
Short Term Deposits	378 119 270	243 534 917
Call Account Deposits	10 000 000	1 000 000
Total cash investments	388 119 270	244 534 917
Total Short Term Deposits	**388 119 270**	**244 534 917**

Allocation of external investments

Surplus cash is invested until used for specific purposes. Investments are allocated on the following basis:-

	2008	2007
Reserves (Excluding Future Depreciation Reserves)	45 328 827	47 306 734
Provisions (Including Bad Debt Provision)	57 894 240	57 894 240
Conditional Grants and Receipts	185 636 069	81 145 861
Infrastructure projects from Levies	9 634 805	11 011 498
Unappropriated surplus	76 506 059	44 641 667
Total	**375 000 000**	**242 000 000**

13. GOVERNMENT GRANTS AND SUBSIDIES

	2008	2007
Government Grants		
Equitable share	48 719 015	41 734 852
Skills Development	131 406	-
Restructuring Grant - Development Facilitation	-	794 395
Total Government Grants	48 850 421	42 529 247
Provincial Subsidies		
Contribution to Retirement benefits- (Roads pensioners)	2 957 718	2 897 345
Environmental Health	4 270 178	4 028 471
Total Provincial Subsidies	7 227 896	6 925 816
Total Government Grants and Subsidies received	56 078 317	49 455 063
National/Provincial Government Grant funding (expenditure reimbursement)		
Capacity Building For Council	18 200	-

	2008 R	2007 R
Goat Farming at Ikhwezi LM	-	99 446
Drought Relief	-	887 456
Libraries - Municipalities	2 047 267	2 951 453
Mayor's Special Projects	-	12 969
Disaster Management	1 540 018	2 773 014
Finance Management Grant	1 005 344	1 132 978
HIV/AIDS Medications	-	1 688 439
HIV/AIDS LSA Activities	-	695 964
IDP - Cacadu	600 000	-
Ikwezi Library	-	89 525
Municipal System Improvement Grant	1 924 212	1 297 499
IDP Support Grant for LM's and DM's	544 509	849 141
Restructuring Grant	3 601 254	3 666 200
Steytlerville Sport Field	859 073	15 136
Ambulance Subsidy	518 714	1 370 566
Spacial Development Framework- DHLG & TA	-	63 666
Inter-Governmental Relations	159 050	-
Longmore Flower Trail	-	40 000
Housing Projects	-	7 339 643
Peoples Housing Project	147 024	1 063 006
Tourism Plans - Deat	2 862	-
Economic Growth and Development Strategy - DFID	-	245 900
Thornham - Water Supply	85 993	-
Municipal Grant LED	189 617	112 000
Youth Centre - Somerset East	883	-
Ikwezi Youth Development	128 343	136 063
Ikwezi - Hardwood Farm	378 306	699 099
Ikwezi Financial Aid	-	75 970
Ndlambe Disability Special Projects	31 924	36 936
Passenger Transport Plans and Facilities	1 009 069	457 858
Planning and Rudimentary Services	-	244 100
District Wide Projects - Ex TRC funds	-	108 756
Land Survey Projects	276 626	41 500
Spatial Planning Projects	379 950	75 000
Dept Agriculture; Develop a Spacial plan	-	427 500
Multiannual Action Plans - MAAP	4 853 292	1 016 588
MIG	822 282	6 605 695
Department of Sport, Recreation Arts and Culture	-	32 009
Disability Empowerment Program	23 465	-
Building for Sport and Recreation	364 519	732 743
Valuation Projects	441 515	1 875 374
Blue Crane Route: Municipal Finance IT	79 951	118 590
Blue Crane Route: Municipal Finance AFS	-	123 690
Blue Crane Route: Municipal Finance Mentor	79 579	41 540
Vinhanzo Baartman (Bursary)	660	1 540
Thumeka Toni (Bursary)	810	1 890
Flood Damage Roads	77 995 381	9 012 457
Koukamma - Woodland Flower Project	2 910	-
BCR - Misty Mountain Flower Project	-	290 000
CMTP - Land Availability Audit	350 939	-
Rain Harvesting	2 963 429	-
Free Basic Strategy - LM's	627 000	-
LED Funding	277 538	-

	2008 R	2007 R
Municipal Administration: Water	32 428	-
Total National/Provincial Government Grants (expenditure reimbursements)	**104 363 937**	**48 548 899**
TOTAL GOVERNMENT GRANTS AND SUBSIDIES	**160 442 254**	**98 003 962**

Equitable share

In terms of the Constitution, this grant is used to subsidise the provision of basic and administrative services to the DMA and Rietbron. The balance is used to supplement the Municipalities revenue as descretionary revenue is insufficient.

14. OTHER INCOME

	2008	2007
Finance charges to funding	309 400	648 424
Contribution from Skill Development Fund	131 406	202 989
Contributions from Local Municipalities-Job Description Unit	-	640 499
Printing Costs Recovered	633 597	573 525
Infrastructure projects funded from Infrastructure Contigency Fund (ICF)	808 092	2 288 230
Insurance claims	16 783	82 258
Conditional Grant balances transferred to income	481 283	-
Acturial Gain on Valuation	2 946 615	-
Other	132 515	401 036
Total Other Income	**5 459 691**	**4 836 961**

15. EMPLOYEE RELATED COSTS

15.1 Employee Related Costs

	2008	2007
Salaries and wages	19 391 527	15 205 804
Social contributions	4 275 903	6 848 381
	23 667 430	**22 054 185**

Remuneration of the Municipal Manager

	2008	2007
Annual Remuneration	645 058	613 441
Car Allowance	156 000	161 063
Performance Bonus	120 939	102 851
Total	921 997	877 355

Remuneration of the Director Finance and Corporate Service

	2008	2007
Annual Remuneration	550 018	570 309
Car Allowance	144 000	103 667
Performance Bonus	115 424	93 636
Total	809 442	767 612

Remuneration of the Manager of Health

	2008	2007
Annual Remuneration	400 274	303 556
Car Allowance	96 000	102 528
Performance Bonus	77 850	61 182
Total	574 124	467 266

Remuneration of the Director Planning and Infrastructure Development

	2008	2007
Annual Remuneration	592 816	509 621
Car Allowance	100 000	100 000
Performance Bonus	117 246	74 572
Total	810 062	684 193

Remuneration of the Director Development Facilitation

	2008 R	2007 R
Annual Remuneration	-	276 374
Car Allowance	-	50 000
Performance Bonus	-	87 262
Total	-	413 636

Office vacated after 6 months in the 2006/2007 financial year.

Remuneration of the Director Economic Development

	2008 R	2007 R
Annual Remuneration	268 620	-
Car Allowance	70 002	-
Performance Bonus	-	-
Total	338 622	-

New Department created. Director employed from 02/01/2008

15.2 Remuneration of Councillors

	2008 R	2007 R
Executive Mayor	518 230	503 407
Speaker	402 600	391 256
Mayoral Committee members	1 915 338	1 872 193
Councillors	969 758	1 034 476
Councillors' pension and Medical contribution	-	-
Total Councillors' Remuneration	3 805 926	3 801 332
Less: Amounts include in general expenses, which represents cellular telephone	-	155 022
	3 805 926	**3 646 310**

In-kind Benefits

The Executive Mayor is full-time and with the Mayoral Committee Members is provided with an office and secretarial support at the

The Executive Mayor has use of a Council owned vehicle for official duties.

16. KEY MANAGEMENT PERSONNEL

The following are persons having authority and responsibilty for planning, directing and controlling the activities of the entity, directly or indirectly including any director of Cacadu District Municipality:

Executive Mayor
Speaker
Mayoral Committee members
Councillors
Municipal Manager
Director: Infrastructure
Director: Development Facilitation
Director: Finance and Corporate Services
Manager: Health Services

Their short term employee benefits are disclosed in note 15.

17. Finance cost

	2008 R	2007 R
Finance leases	112 739	190 730
Total interest on External Borrowings	**112 739**	**190 730**

18. BULK PURCHASES

	2008 R	2007 R
Water purchases	13 238	15 791

19. GRANTS AND SUBSIDIES PAID

	2008 R	2007 R
Expenditure charged against conditional grants	107 039 976	46 124 699
Total Grants and Subsidies paid	**107 039 976**	**46 124 699**
Included in the Grants and Subsidies paid are the following conditional allocations		
Kouga Development Agency (KDA)	500 000	500 000
Environmental Heatlh Subsidies	5 354 505	4 122 980
Total allocations made	**5 854 505**	**4 622 980**

20. CASH GENERATED FROM / (UTILISIED BY) OPERATIONS

	2008 R	2007 R
Net surplus for the year	24 711 196	16 803 271
Adjustment for:-		
Depreciation	2 523 414	2 044 764
Loss on disposal of property, plant and equipment	-	10 854
Gain on disposal of property, plant and equipment	(455 191)	-
Provision for post retirement benefits	-	1 700 000
Contributions	(1 253 522)	(1 339 961)
Bad Debts written off	259 663	-
Investment income	(22 374 008)	(17 506 136)
Interest paid	112 739	190 730
Operating surplus before working capital changes:	**3 524 292**	**1 903 522**
(Increase)/Decrease in accounts receivable	(2 569 279)	8 493 306
(Increase)/Decrease in deposits	1 600	(2 590)
(Increase)/Decrease in Conditional Grants and Receipts	104 490 204	-
(Increase)/Decrease in Inventories	(563 854)	-
Increase/(Decrease) in accounts payable	9 472 237	(2 916 540)
Cash generated/(utilised) by operations	**114 355 200**	**7 477 698**

21. RETROSPECTIVE RESTATEMENT OF ERRORS

During the year under review it was discovered that:

- Council General Expenses - General Expenses was overstated in 2007 by R 6 403. These refunds were processed in the 2008 financial year and should have been recognised in the 2008 financial year.

- Disaster Management - General Expenses was understated in 2007 by R 2 921. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- Estates - Repairs and Maintenance was understated in 2007 by R 388. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- Estates - General Expenses was understated in 2007 by R 2 080. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- Finance Mangaement - General Expenses was understated in 2007 by R 903. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- HIV and AIDS - General Expenses was understated in 2007 by R 486. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

	2008	2007
	R	R

- District Management Area Administration - General Expenses was understated in 2007 by R 2 184. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- Information Technology - Repairs and Maintenance was overstated in 2007 by R 146. These refunds were processed in the 2008 financial year and should have been recognised in the 2007 financial year.

- Mayoral Committee - General Expenses was understated in 2007 by R 1 628. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- Public Relations - General Expenses was understated in 2007 by R 4 030. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- Revenue Section - General Expenses was understated in 2007 by R 649. This represents expenditure for 2007 that was paid in 2008 and that should have been recognised in 2007.

- District Management Area Administration - Rates income was understated in 2007 by R 266. This represents income for 2007 that was accrued in 2008 and that should have been recognised in 2007.

- Estates - Rental income was understated in 2007 by R 158. This represents income for 2007 that was accrued in 2008 and that should have been recognised in 2007.

- Information Technology - Tariffs and Charges was overstated in 2007 by R 32 767. This represents income accrued in 2007 that should not have been recognised as income and has been corrected in 2008.

- Levies - Levies Income was overstated in 2007 by R 328 386. This represents income accrued in 2007 that should not have been recognised as income and has been corrected in 2008.

- Revenue - Interest Income was understated in 2007 by R 1 101. This represents income that should have been recognised in 2007. that should not have been recognised as income and has been corrected in 2008.

- Pensioners expenditure - General Expenses was understated in 2007 by R 87 768. This represents service costs on the post retirement benefit provision that was not recognised in 2007.

- Pensioners expenditure - General Expenses was understated in 2007 by R 4 480 644. This represent interest costs on the post retirement benefit provision that was not recognised in 2007.

- Pensioners expenditure - Salaries and Wages overstated in 2007 by R 2 745 774. This represents payments made against the income statement that should have been made aginst the provision.

- Pensioners expenditure - Other Income was understated in 2007 by R 2 946 615. This represents a gain on the valuation of the long term liability for Post Retirement Benefits that was not recognised in 2007.

The comparative and current amounts have been appropriately restated. The effect of the errors are as follows:

	2007 Restated	**2007 As Previously stated**
Revenue	127 004 186	124 417 199
Regional Services Levy- Turnover	1 853 018	2 181 404
Regional Services Levy- Remuneration	753 013	753 013
Rental	811 278	811 120
Investment Interest	17 131 133	17 131 133
Other Interest	376 104	375 003
Income for agency services	88 536	88 536
Government grants and subsidies	98 003 962	98 003 962
Tariffs and Charges	163 949	196 716
Property Rates	27 400	27 134
Other income	7 783 576	4 836 961
Gains on disposal of property, plant and equipment	12 218	12 218

	2008 R	2007 R

	2007 Restated	2007 As Previously stated
Expenditure	109 445 529	107 613 929
Employee related costs	22 054 185	24 799 959
Remuneration of Councillors	3 646 310	3 646 310
Contribution to bad debt provision	(1 339 961)	(1 339 961)
Bad debts written off	54 913	54 913
Collection costs	331 565	331 565
Depreciation	2 044 764	2 044 764
Repairs and maintenance	1 379 901	1 379 367
Finance Costs	190 730	190 730
Contracted services	2 270 223	2 270 223
Grants and Subsidies paid	46 124 699	46 124 699
General expenses-other	30 921 935	26 345 095
Provision for post retirement benefits	1 700 000	1 700 000
Loss on disposal of property, plant and equipment	23 071	23 071
Cross subsidisation	43 191	43 191
	17 558 658	16 803 271
The effect of the error on accumulated surplus is as follows:	755 387	-

22. EXTERNAL LOANS RECONCILIATION

Cacadu District Municipality has external loans in the form of finance leases. Refer Appendix A

23. CONTINGENT LIABILITY

A possible liability exists in respect of group life insurance claims that have been rejected by the insurers. This litigation process is still on going.	450 000	450 000

24. UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

Unauthorised expenditure

		2007	
Reconciliation of unauthorised expenditure			
Opening balance		-	-
Unauthorised expenditure current year		-	1 310 323
The Executive and Council Function has been overspent for the year under review. Below are the contributing factors :	Budget/Actual Variance		

	2008 R	2007 R
Advertising - all municipal advertising costed to Executive and Council	410 222	
Entertainment - all catering for meetings costed to Executive and Council	279 905	
Councillors Remuneration - approved by council, adjustment budget not proposed in error	452 010	
Printing and Stationery - budget inadequate	151 607	
In addition the year end transaction for the leave provision has been higher than expected.		
Approved by Council - subsequent to year end	-	(1 310 323)
Transfer to statement of Financial performance - authorised losses	-	-
Transfer to receivables for recovery	-	-
Closing balance	-	-

Irregular, fruitless and wasteful expenditure

	2008 R	2007 R
Reconciliation of fruitless and wasteful expenditure		
Opening balance	-	-
Fruitless and wasteful expenditure current year	-	-
Approved by Council	-	-
Transfer to statement of Financial performance - authorised losses	-	-
Transfer to receivables for recovery	-	-
Closing balance	-	-
Total unauthorised, fruitless and wasteful expenditure disallowed	-	-

25. ADDITIONAL DISCLOSURES IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

25.1 Contributions to SALGA

	2008 R	2007 R
Opening balance	-	-
Council subscriptions	157 511	204 140
Amount paid - current year	(157 511)	(204 140)
Amount paid - previous years	-	-
Balance unpaid (included in creditors)	-	-

25.2 Audit fees

	2008 R	2007 R
Opening balance	67 744	-
Current year audit fee	1 254 985	796 814
Amount paid - current year	(1 254 985)	(864 558)
Amount paid - previous years	(67 744)	-
Balance due (included in debtors)	**-**	**(67 744)**

25.3 VAT

	2008 R	2007 R
Input tax	(780 626)	(2 468 550)

	2008 R	2007 R
Output tax	95 676	679 400
NET VAT -(receivable)	**(684 950)**	**(1 789 150)**

All Vat returns have been submitted by the due date throughout the year.

25.4 PAYE and UIF

	2008 R	2007 R
Opening balance	6 292	2 969
Current year payroll deductions	6 384 673	5 869 499
Amount paid - current year	(6 374 958)	(5 863 207)
Amount paid - previous years	6 292	(2 969)
Balance unpaid (included in debtors)	**22 298**	**6 292**

The balance represents PAYE and UIF paid to SARS on behalf of employees

25.5 Pension and Medical Aid Deductions

	2008 R	2007 R
Opening balance	(50 491)	(50 102)
Current year payroll deductions and Council Contributions	2 516 436	2 404 164
Amount paid - current year	(2 516 336)	(2 404 164)
Amount paid - previous years	-	(389)
Balance unpaid (included in creditors)	**(50 391)**	**(50 491)**

26. CAPITAL COMMITMENTS

A capital commitment of R 15 m exists for the construction of a new office building in Jeffreys Bay. This amount has been ringfenced and is recorded in the Restructuring Grant account.

27. OPERATING COMMITMENTS

Operating leases - as lessee (expense): photostat and facsimile machines

	2008 R	2007 R
Minimum future lease payments due		
-within one year	170 362	19 015
-second to fifth year inclusive	80 937	109 193
Total	251 299	128 208

28. RETIREMENT BENEFIT INFORMATION

28.1 Post- Retirement Medical Benefit

Provision is made for post retirement medical benefits in the form of health care plans for eligible employees and pensioners.

28.2 Pension and Retirement Fund Benefits

Employees and Council contribute to the Cape Joint Pension and Retirement Funds on the basis of a fixed contribution which is charged against income as incurred.

29. IN-KIND DONATIONS AND ASSISTANCE

No in-kind donations and assistance were made during the year

	2008 R	2007 R

30. AGENCY FUNCTIONS

The District Municipality provides Primary Health Care services on an agency basis, and the net transactions are recorded below;

	2008 R	2007 R
Subsidy received	16 702 498	15 308 041
Contribution from surplus	4 103 166	2 215 928
Other income	36 627	3 990
Expenditure incurred	20 842 291	17 527 959
Surplus	-	-
As previously stated Subsidy received	-	17 527 959
Reclassified		
Subsidy received	-	15 308 041
Contribution from surplus	-	2 215 928
Other income	-	3 990
	-	**17 527 959**

31. RISK MANAGEMENT

31.1 Liquidity risk

The Municipality's risk to liquidity is a result of the funds available to cover future commitments. The Municipality manages liquidity through an ongoing review of future commitments and credit facilities.

Stringent cash management procedures are in place. These include cash flow forecasting.

31.2 Interest rate risk

Deposits attract interest at a rate that varies according the the prime banking rate. The municipality manages this interest rate risk by ensuring that all surplus funds are invested in fixed rate instruments and by maintaining the minimum possible balance in the current account.

31.3 Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and debtors. The Municipality only deposits cash with the five major banks which have an equity above R 10 billion with good credit rating. The Municipality also limits exposure according to a pre determined formulae.

Consumer debtors comprise a widespread customer base. Management evaluates credit risk relating to consumers on an ongoing basis.

32. ACTUAL OPERATING EXPENDITURE VERSUS BUDGETED OPERATING EXPENDITURE

Refer to Appendix E (1) for the comparison of actual operating expenditure versus budgeted operating expenditure.

33. ACTUAL CAPITAL EXPENDITURE VERSUS BUDGETED CAPITAL EXPENDITURE

Refer to Appendix E (2) for the comparison of actual capital expenditure versus budgeted capital expenditure.

34. EVENTS AFTER THE REPORTING DATE

	2008	2007
	R	R

None

35. COMPLIANCE WITH CHAPTER 11 OF THE MUNICIPAL FINANCE MANAGEMENT ACT

The Municipality has adopted a Supply Chain Management policy with effect from 1 January 2006 in accordance with the Act and applicable regulations. However, the Municipality has experienced difficulties in populating a comprehensive supplier database which is due to a poor response from potential suppliers. As a result the application of the regulations have not been fully implemented.

6. PROPERTY, PLANT AND EQUIPMENT	Infrastructure	Community	Other	Total
Restated Carrying value at 30 June 2006	**-**	**18**	**49 205 614**	**49 205 632**
Cost	1	19	12 794 933	12 794 953
Revaluation	-	-	42 636 000	42 636 000
Accumulated Depreciation				
- Based on cost	1	1	5 870 653	5 870 655
- Based on revaluation	-	-	354 666	354 666
Depreciation	-	-	2 044 764	2 044 764
-Cost	-	-	1 689 124	1 689 124
-Revaluation	-	-	355 640	355 640
Carrying value of disposals/transfer to inventory	-	-	(1 319 910)	(1 319 910)
Cost	-	-	(285 106)	(285 106)
Revaluation transfer to current asset	-	-	(1 105 000)	(1 105 000)
Accumulated Depreciation - cost	-	-	70 196	70 196
Accumulated Depreciation - revaluation	-	-		-
Revaluation at 30 June 2007	-	-	7 699 605	7 699 605
Reversal of previous accumulated depreciation	-	-	-	-
Revaluation at 30 June 2007	-	-	7 699 605	7 699 605
Additions	-	-	950 100	950 100
Cost	-	-	950 100	950 100
Revaluation of Land and buildings to Fair value at 30 June 2007	-	-	-	-
Carrying value at 30 June 2007	**-**	**18**	**54 490 645**	**54 490 663**
Cost	1	19	13 459 927	13 459 947
Revaluation	-	-	49 230 605	49 230 605
Accumulated Depreciation				
- Based on cost	1	1	7 489 581	7 489 583
- Based on revaluation	-	-	710 306	710 306
Carrying value at 30 June 2007				
Restated carrying value at 30 June 2007	**459 257**	**8 367 729**	**45 663 677**	**54 490 663**
Cost	1	19	13 441 035	13 441 055
Revaluation	648 146	8 367 711	40 214 748	49 230 605
Accumulated Depreciation				
- Based on cost	1	1	7 470 689	7 470 691
- Based on revaluation	188 889	-	521 417	710 306
Additions	**-**	**-**	**5 588 990**	**5 588 990**
Cost	-	-	5 588 990	5 588 990
Disposals	**-**	**-**	**2 141 842**	**2 141 842**
Revaluation transfer to current asset	-	-	1 745 138	1 745 138
Cost	-	-	396 704	396 704
Additions	**-**	**-**	**2 485 905**	**2 523 414**
Accumulated Depreciation	37 509	-	2 485 905	2 523 414
Disposals	**-**	**-**	**289 208**	**289 208**
Accumulated Depreciation	-	-	289 208	289 208
Carrying value at 30 June 2008	**421 748**	**8 367 730**	**46 914 129**	**55 703 607**

Cost	1	19	18 633 322	18 633 342
Revaluation	648 146	8 367 712	38 469 610	47 485 468
Accumulated Depreciation				
- Based on cost	37 510	1	9 667 386	9 704 897
- Based on revaluation	188 889	-	521 417	710 306

APPENDIX A

CACADU DISTRICT MUNICIPALITY: SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2008

EXTERNAL LOANS	LOAN NUMBER	REDEEMABLE DATE	BALANCE AT 30/06/2007	PAYEMENTS MADE DURING THE YEAR	FINANCE CHARGES FOR THE YEAR	REDEEMED WRITTEN OFF DURING THE PERIOD	BALANCE AT 30/06/2008	NET BOOK VALUE OF FINANCE LEASES	SHORT TERM PORTION	PRESENT VALUE OF FUTURE MIN PAYMENTS - WITHIN 1 - 5 YEARS
			R	R	R	R	R	R	R	
LEASE LIABILITY										
Vehicle finance lease - DHG 880 EC	1	2009/02/20	109 764	68 702	8 565	49 627	-	-	-	-
Vehicle finance lease - DHN 456 EC	2	2009/04/03	67 823	48 098	12 845	-	32 569	41 479	32 569	29 052
Vehicle finance lease - DHM 454 EC	3	2009/04/03	67 823	48 098	12 845	-	32 569	41 479	32 569	29 052
Vehicle finance lease - DHF 730 EC	5	2009/02/27	65 068	48 134	12 529	-	29 463	38 695	29 463	26 665
Vehicle finance lease - DHD 277 EC	6	2009/02/24	71 768	47 011	5 532	-	30 290	44 388	30 290	27 447
Vehicle finance lease - DHD 723 EC	8	2009/02/23	53 512	44 447	13 576	-	22 641	32 958	22 641	20 525
Vehicle finance lease - DHM 433 EC	9	2009/04/03	67 822	48 098	12 845	-	32 569	41 479	32 569	29 052
Vehicle finance lease - DHD 245 EC	10	2009/02/23	71 768	47 011	5 532	-	30 290	44 459	30 290	27 459
Vehicle finance lease - DHN 631 EC	11	2009/02/20	75 552	48 113	6 720	-	34 159	44 435	34 159	31 004
Vehicle finance lease - DHD 254 EC	12	2009/02/24	67 171	47 011	9 199	-	29 360	38 824	29 360	26 605
Vehicle finance lease - DHR 646 EC	13	2009/04/03	67 822	-	-	67 822	-	-	-	-
Vehicle finance lease - DHD 725 EC	14	2009/02/24	63 099	48 971	12 550	-	26 678	38 920	26 678	24 174
			848 993	543 693	112 739	117 450	300 589	407 116	300 588	271 034

APPENDIX B

CACADU DISTRICT MUNICIPALITY: ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2008

CLASSIFICATION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE	BUDGET ADDITIONS 2008
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE		
INFRASTRUCTURE										
Electricity infrastructure	280 254	-	-	280 254	123 733	22 197	-	145 930	134 324	-
Land	205 000	-	-	205 000	-	-	-	-	205 000	-
Water	162 893	-	-	162 893	65 157	15 312	-	80 469	82 424	-
	648 147	-	-	648 147	188 890	37 509	-	226 399	421 748	-
COMMUNITY										
Land	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730	-
	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730	-
OTHER										
Bins and containers	10 821	-	-	10 821	8 656	361	-	9 017	1 803	-
Buildings	22 101 412	1 138 978	(1 540 138)	21 700 252	691 412	470 444	(76 284)	1 085 572	20 614 680	203 000
Computer equipment	5 222 566	452 125	(8 317)	5 666 374	3 598 840	667 869	(1 392)	4 265 317	1 401 057	663 000
Furniture and fittings	1 045 835	378 910	-	1 424 745	263 007	103 102	-	366 109	1 058 636	174 000
Land	18 537 570	-	(205 000)	18 332 570	-	-	-	-	18 332 570	-
Motor vehicles	3 746 740	3 116 159	(388 387)	6 474 512	1 888 010	825 907	(211 532)	2 502 385	3 972 126	2 330 000
Office equipment	881 917	250 173	-	1 132 090	558 708	149 183	-	707 891	424 199	159 000
Specialised plant and equipment	1 731 568	252 645	-	1 984 213	829 127	225 078	-	1 054 205	930 009	383 000
Specialist vehicles	377 355	-	-	377 355	154 345	43 961	-	198 306	179 049	-
	53 655 783	5 588 990	(2 141 842)	57 102 931	7 992 105	2 485 905	(289 208)	10 188 802	46 914 130	3 912 000
TOTAL	**62 671 660**	**5 588 990**	**(2 141 842)**	**66 118 808**	**8 180 995**	**2 523 414**	**(289 208)**	**10 415 201**	**55 703 607**	**3 912 000**

APPENDIX C

CACADU DISTRICT MUNICIPALITY: SEGMENTAL ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
INFRASTRUCTURE ASSETS									
Electricity									
Planning & Infrastructure Development									
Electricity									
Street Lighting									
Electricity infrastructure	265 254	-	-	265 254	110 983	22 197	-	133 180	132 074
Street Lighting Total	265 254	-	-	265 254	110 983	22 197	-	133 180	132 074
Electricity Total	265 254	-	-	265 254	110 983	22 197	-	133 180	132 074
Planning & Infrastructure Development Total	265 254	-	-	265 254	110 983	22 197	-	133 180	132 074
Electricity Total	265 254	-	-	265 254	110 983	22 197	-	133 180	132 074
Finance and Admin									
Finance and Corporate Services									
Property Services									
Estates									
Electricity infrastructure	15 000	-	-	15 000	12 750	-	-	12 750	2 250
land	205 000	-	-	205 000	-	-	-	-	205 000
Estates Total	220 000	-	-	220 000	12 750	-	-	12 750	207 250
								-	-
Property Services Total	220 000	-	-	220 000	12 750	-	-	12 750	207 250
								-	-
Finance and Corporate Services Total	220 000	-	-	220 000	12 750	-	-	12 750	207 250
								-	-
Finance and Admin Total	220 000	-	-	220 000	12 750	-	-	12 750	207 250
Water									
Planning & Infrastructure Development									
Water									
Water Distribution									
Water	162 893	-	-	162 893	65 157	15 312	-	80 469	82 424
Water Distribution Total	162 893	-	-	162 893	65 157	15 312	-	80 469	82 424
Water Total	162 893	-	-	162 893	65 157	15 312	-	80 469	82 424
Planning & Infrastructure Development Total	162 893	-	-	162 893	65 157	15 312	-	80 469	82 424
Water Total	162 893	-	-	162 893	65 157	15 312	-	80 469	82 424
TOTAL INFRASTRUCTURE ASSETS	648 147	-	-	648 147	188 890	37 509	-	226 399	421 748
COMMUNITY ASSETS									
Finance and Admin									
Finance and Corporate Services									
Property Services									

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30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Estates									
land	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730
Estates Total	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730
Property Services Total	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730
Finance and Corporate Services Total	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730
Finance and Admin Total	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730
TOTAL COMMUNITY ASSETS	8 367 730	-	-	8 367 730	-	-	-	-	8 367 730
OTHER ASSETS									
Executive and Council									
Finance and Corporate Services									
Corporate Services									
Auxiliary Services									
Computer equipment	111 906	-	-	111 906	61 153	17 495	-	78 648	33 258
Furniture and fittings	72 150	9 488	-	81 638	17 719	5 535	-	23 254	58 384
Office equipment	12 497	49 655	-	62 152	3 984	14 021	-	18 005	44 147
Specialised plant and equipment	400 500	-	-	400 500	257 343	61 469	-	318 812	81 688
Auxiliary Services Total	597 054	59 143	-	656 197	340 199	98 520	-	438 719	217 478
Secretariat									
Computer equipment	48 754	-	-	48 754	27 189	8 956	-	36 145	12 609
Furniture and fittings	11 500	5 930	-	17 430	3 280	1 406	-	4 686	12 744
Office equipment	24 931	857	-	25 788	6 716	3 285	-	10 001	15 787
Secretariat Total	85 185	6 787	-	91 972	37 185	13 647	-	50 832	41 140
Corporate Services Total	682 239	65 930	-	748 169	377 383	112 167	-	489 550	258 618
Finance and Corporate Services Total	682 239	65 930	-	748 169	377 383	112 167	-	489 550	258 618
Mayoral Committee									
Management									
Management									
Computer equipment	207 771	17 849	(8 317)	217 303	86 439	38 376	(1 392)	123 423	93 880
Furniture and fittings	80 568	27 798	-	108 366	16 422	5 887	-	22 309	86 057
Office equipment	33 660	21 856	-	55 516	14 458	6 336	-	20 794	34 722
Management Total	321 998	67 503	(8 317)	381 184	117 319	50 599	(1 392)	166 526	214 657
Pool Vehicles									
Motor vehicle	856 670	316 667	(225 293)	948 044	295 998	203 477	(148 226)	351 249	596 795
Pool Vehicles Total	856 670	316 667	(225 293)	948 044	295 998	203 477	(148 226)	351 249	596 796
Management Total	1 178 668	384 170	(233 610)	1 329 228	413 317	254 076	(149 618)	517 775	811 453

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CACADU DISTRICT MUNICIPALITY: SEGMENTAL ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Mayoral Committee Total	1 178 668	384 170	(233 610)	1 329 228	413 317	254 076	(149 618)	517 775	811 453
Municipal Manager									
Capacity Building									
Capacity Building									
Computer equipment	39 650	-	-	39 650	19 628	7 192	-	26 820	12 830
Furniture and fittings	47 307	4 744	-	52 051	5 604	3 191	-	8 795	43 256
Office equipment	3 200	1 713	-	4 913	3 100	352	-	3 452	1 461
Specialised plant and equipment	400	-	-	400	180	36	-	216	184
Capacity Building Total	90 557	6 457	-	97 014	28 512	10 771	-	39 283	57 731
Management									
Furniture and fittings	4 940	2 372	-	7 312	503	563	-	1 066	6 246
Office equipment	300	-	-	300	294	-	-	294	6
Management Total	5 240	2 372	-	7 612	797	563	-	1 360	6 253
Capacity Building Total	95 797	8 829	-	104 626	29 309	11 334	-	40 643	63 984
Management									
Municipal Management									
Computer equipment	102 480	12 657	-	115 137	53 069	15 275	-	68 344	46 793
Furniture and fittings	24 450	33 401	-	57 851	6 682	2 008	-	8 690	49 161
Office equipment	11 380	8 713	-	20 093	6 357	2 846	-	9 203	10 890
Specialised plant and equipment	11 500	-	-	11 500	5 100	1 021	-	6 121	5 379
Municipal Management Total	149 810	54 771	-	204 581	71 208	21 150	-	92 358	112 223
Management Total	149 810	54 771	-	204 581	71 208	21 150	-	92 358	112 223
Municipal Manager Total	245 607	63 600	-	309 207	100 516	32 484	-	133 000	176 207
Executive and Council Total	2 106 514	513 700	(233 610)	2 386 604	891 217	398 727	(149 618)	1 140 326	1 246 278
Finance and Admin									
Finance and Corporate Services									
Finance									
Creditors									
Computer equipment	28 854	4 821	-	33 675	11 568	4 897	-	16 465	17 210
Furniture and fittings	4 300	9 793	-	14 093	1 147	1 501	-	2 648	11 445
Office equipment	300	1 713	-	2 013	294	336	-	630	1 383
Creditors Total	33 454	16 327	-	49 781	13 009	6 734	-	19 743	30 038
Finance Management									
Computer equipment	44 882	-	-	44 882	15 312	9 381	-	24 693	20 189
Furniture and fittings	2 200	1 186	-	3 386	587	279	-	866	2 520

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CACADU DISTRICT MUNICIPALITY: SEGMENTAL ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Office equipment	2 999	2 043	-	5 042	1 336	614	-	1 950	3 092
Finance Management Total	50 081	3 229	-	53 310	17 235	10 274	-	27 509	25 801
Financial Accounting									
Computer equipment	47 991	-	-	47 991	20 789	8 401	-	29 190	18 801
Furniture and fittings	25 400	12 013	-	37 413	6 773	3 184	-	9 957	27 456
Office equipment	9 600	2 570	-	12 170	5 129	1 193	-	6 322	5 848
Specialised plant and equipment	4 000	-	-	4 000	2 286	457	-	2 743	1 257
Financial Accounting Total	86 991	14 583	-	101 574	34 977	13 235	-	48 212	53 363
Internal Audit									
Computer equipment	16 320	-	-	16 320	11 424	2 309	-	13 733	2 587
Furniture and fittings	7 100	2 372	-	9 472	3 013	574	-	3 587	5 885
Office equipment	-	1 713	-	1 713	-	336	-	336	1 377
Internal Audit Total	23 420	4 085	-	27 505	14 438	3 219	-	17 657	9 849
Revenue									
Computer equipment	113 244	-	-	113 244	86 663	7 835	-	94 498	18 746
Furniture and fittings	8 300	14 507	-	22 807	2 533	1 229	-	3 762	19 045
Office equipment	8 800	1 713	-	10 513	6 414	713	-	7 127	3 386
Specialised plant and equipment	4 000	-	-	4 000	1 600	320	-	1 920	2 080
Revenue Total	134 344	16 220	-	150 564	97 210	10 097	-	107 307	43 257
Finance Total	328 290	54 444	-	382 734	176 868	43 559	-	220 427	162 307
Human Resources									
CS Management									
Computer equipment	34 590	4 873	-	39 463	9 889	6 751	-	16 640	22 823
Furniture and fittings	4 700	1 186	-	5 886	1 253	396	-	1 649	4 237
Pool Vehicles									
Motor vehicle	374 342	-	-	374 342	218 544	56 618	-	275 162	99 180
Pool Vehicles Total	374 342	-	-	374 342	218 544	56 618	-	275 162	99 181
Procurement									
Computer equipment	26 456	-	-	26 456	11 688	3 499	-	15 187	11 269
Furniture and fittings	1 500	4 897	-	6 397	400	708	-	1 108	5 289
Office equipment	3 224	2 043	-	5 267	1 071	1 270	-	2 341	2 926
Procurement Total	31 180	6 940	-	38 120	13 159	5 477	-	18 636	19 484
Public Relations									
Computer equipment	16 881	-	-	16 881	11 467	2 481	-	13 948	2 933
Furniture and fittings	4 049	2 372	-	6 421	1 031	499	-	1 530	4 891
Office equipment	4 189	-	-	4 189	1 167	827	-	1 994	2 195
Public Relations Total	25 119	2 372	-	27 491	13 664	3 807	-	17 471	10 020

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FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Other Administration Total	1 113 501	528 219	-	1 641 720	632 553	133 606	-	766 159	875 562
Property Services									
Estates									
Buildings	22 101 412	1 138 978	(1 540 138)	21 700 252	691 412	470 444	(76 284)	1 085 572	20 614 680
Computer equipment	2 122 944	4 008	-	2 126 952	1 977 589	103 254	-	2 080 843	46 109
Furniture and fittings	299 452	58 588	-	358 040	95 526	38 936	-	134 462	223 578
land	18 537 570	-	(205 000)	18 332 570	-	-	-	-	18 332 570
Office equipment	114 715	58 403	-	173 118	82 881	18 798	-	101 679	71 439
Specialised plant and equipment	383 491	6 882	-	390 373	191 057	44 945	-	236 002	154 371
Estates Total	43 559 584	1 266 859	(1 745 138)	43 081 305	3 038 463	676 377	(76 284)	3 638 556	39 442 749
Property Services Total	43 559 584	1 266 859	(1 745 138)	43 081 305	3 038 463	676 377	(76 284)	3 638 556	39 442 749
Finance and Corporate Services Total	46 474 923	2 003 538	(1 745 138)	46 733 323	4 570 385	1 123 027	(76 284)	5 617 128	41 116 195
Municipal Manager									
Performance Management									
Performance Management									
Computer equipment	2 411	-	-	2 411	790	472	-	1 262	1 149
Furniture and fittings	8 126	1 186	-	9 312	886	621	-	1 507	7 805
Performance Management Total	10 537	1 186	-	11 723	1 675	1 093	-	2 768	8 955
Performance Management Total	10 537	1 186	-	11 723	1 675	1 093	-	2 768	8 955
Municipal Manager Total	10 537	1 186	-	11 723	1 675	1 093	-	2 768	8 955
Planning & Infrastructure Development									
Other Administration									
Auxilliary Services									
Computer equipment	158 077	6 823	-	164 900	113 534	17 349	-	130 883	34 017
Furniture and fittings	38 304	2 372	-	40 676	9 486	2 317	-	11 803	28 873
Office equipment	31 688	3 426	-	35 114	18 200	3 147	-	21 347	13 767
Specialised plant and equipment	19 600	-	-	19 600	15 195	1 461	-	16 656	2 944
Auxilliary Services Total	247 669	12 621	-	260 290	156 415	24 274	-	180 689	79 601
Other Administration Total	247 669	12 621	-	260 290	156 415	24 274	-	180 689	79 601
Planning & Infrastructure Development Total	247 669	12 621	-	260 290	156 415	24 274	-	180 689	79 601
Finance and Admin Total	46 733 130	2 017 345	(1 745 138)	47 005 337	4 728 476	1 148 394	(76 284)	5 800 586	41 204 751
Health									
Health									

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30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Administration									
Pool Vehicles									
Motor vehicle	133 094	-	(133 094)	-	63 306	-	(63 306)	-	-
Pool Vehicles Total	133 094	-	(133 094)	-	63 306	-	(63 306)	-	-
Administration Total	133 094	-	(133 094)	-	63 306	-	(63 306)	-	-
Health									
Head Office									
Computer equipment	58 370	-	-	58 370	17 857	10 891	-	28 748	29 622
Furniture and fittings	33 224	13 046	-	46 270	6 628	3 445	-	10 073	36 197
Office equipment	7 461	8 566	-	16 027	3 019	2 684	-	5 703	10 324
Head Office Total	99 055	21 612	-	120 667	27 504	17 020	-	44 524	76 142
HIV									
Computer equipment	9 000	20 626	-	29 626	6 300	1 273	-	7 573	22 053
Office equipment	-	857	-	857	-	168	-	168	689
Motor vehicle	-	137 470	-	137 470	-	11 685	-	11 685	125 785
Furniture and fittings	900	1 186	-	2 086	240	208	-	448	1 638
HIV Total	9 900	160 139	-	170 039	6 540	13 334	-	19 874	150 165
Health Total	108 955	181 751		290 706	34 044	30 354	-	64 398	226 307
Management									
Health Management									
Computer equipment	68 023	-	-	68 023	36 473	12 703	-	49 176	18 847
Furniture and fittings	14 150	3 558	-	17 708	3 790	1 230	-	5 020	12 688
Office equipment	28 500	1 713	-	30 213	19 550	3 422	-	22 972	7 241
Specialised plant and equipment	16 200	-	-	16 200	11 496	1 083	-	12 579	3 621
Health Management Total	126 873	5 271	-	132 144	71 310	18 438	-	89 748	42 396
Management Total	126 873	5 271	-	132 144	71 310	18 438	-	89 748	42 396
Health Total	368 921	187 022	(133 094)	422 849	168 660	48 792	(63 306)	154 146	268 703
PHC - Health - HIV and AIDS									
PHC - Health - HIV and AIDS									
PHC - Health - HIV and AIDS									
Computer equipment	-	55 110	-	55 110	-	5 971	-	5 971	49 139
Furniture and fittings	2 166	37 715	-	39 881	124	1 354	-	1 478	38 403
Office equipment	2 500	6 844	-	9 344	1 125	606	-	1 731	7 613
PHC - Health Total	4 666	99 669	-	104 335	1 249	7 931	-	9 180	95 155
PHC - Health Total	4 666	99 669	-	104 335	1 249	7 931	-	9 180	95 155
PHC - Health Total	4 666	99 669	-	104 335	1 249	7 931	-	9 180	95 155

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30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Planning & Infrastructure Development									
Environmental health									
Environmental health									
Computer equipment	127 805	4 200	-	132 005	59 140	24 839	-	83 979	48 026
Furniture and fittings	12 922	9 097	-	22 019	3 017	1 867	-	4 884	17 135
Office equipment	600	3 426	-	4 026	240	720	-	960	3 066
Environmental health Total	141 327	16 723	-	158 050	62 397	27 426	-	89 823	68 226
Pool Vehicles									
Motor vehicle	114 230	124 419	-	238 649	56 927	45 496	-	102 423	136 226
Pool Vehicles Total	114 230	124 419	-	238 649	56 927	45 496	-	102 423	136 226
Environmental health Total	255 557	141 142	-	396 699	119 324	72 922	-	192 246	204 452
Planning & Infrastructure Development Total	255 557	141 142	-	396 699	119 324	72 922	-	192 246	204 452
Health Total	629 143	427 833	(133 094)	923 882	289 234	129 645	(63 306)	355 573	568 309
Housing									
Planning & Infrastructure Development									
Housing									
Housing Administration									
Computer equipment	10 907	-	-	10 907	5 110	2 152	-	7 262	3 645
Office equipment	-	4 549	-	4 549	-	892	-	892	3 657
Furniture and fittings	4 700	-	-	4 700	1 253	233	-	1 486	3 214
Housing Administration Total	15 607	4 549	-	20 156	6 364	3 277	-	9 641	10 515
Housing Management									
Computer equipment	26 124	-	-	26 124	14 675	4 926	-	19 601	6 523
Furniture and fittings	3 300	1 186	-	4 486	1 200	291	-	1 491	2 995
Office equipment	9 699	857	-	10 556	7 238	1 110	-	8 348	2 208
Housing Management Total	39 123	2 043	-	41 166	23 113	6 327	-	29 440	11 725
Housing Total	54 729	6 592	-	61 321	29 477	9 604	-	39 081	22 241
Planning & Infrastructure Development Total	54 729	6 592	-	61 321	29 477	9 604	-	39 081	22 241
Housing Total	54 729	6 592	-	61 321	29 477	9 604	-	39 081	22 241

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FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Planning and Development									
Economic Development									
Administration									
Administration									
Computer equipment	10 523	9 451	-	19 974	7 736	3 708	-	11 444	8 530
Furniture and fittings	8 290	1 186	-	9 476	2 041	599	-	2 640	6 836
Office equipment	-	857	-	857	-	168	-	168	689
Administration Total	18 813	11 494	-	30 307	9 777	4 475	-	14 252	16 055
Administration Total	18 813	11 494	-	30 307	9 777	4 475	-	14 252	16 055
Local Ecomonic Development									
Local Ecomonic Development									
Computer equipment	15 489	-	-	15 489	98	3 045	-	3 143	12 346
Furniture and fittings	2 300	19 365	-	21 665	613	707	-	1 320	20 345
Office equipment	2 449	10 983	-	13 432	495	666	-	1 161	12 271
Local Ecomonic Development Total	20 238	30 348	-	50 586	1 206	4 418	-	5 624	44 963
Local Ecomonic Development Total	20 238	30 348	-	50 586	1 206	4 418	-	5 624	44 963
Management									
Econ Dev Management									
Computer equipment	36 561	25 069	-	61 630	24 113	8 645	-	32 758	28 872
Furniture and fittings	34 440	16 031	-	50 471	5 533	1 918	-	7 451	43 020
Office equipment	1 200	4 558	-	5 758	588	193	-	781	4 977
Econ Dev Management Total	72 201	45 658	-	117 859	30 234	10 756	-	40 990	76 869
Management Total	72 201	45 658	-	117 859	30 234	10 756	-	40 990	76 869
Tourism									
Tourism promotion									
Computer equipment	13 220	34 687	-	47 907	8 945	2 794	-	11 739	36 168
Furniture and fittings	8 098	4 744	-	12 842	1 934	1 084	-	3 018	9 824
Office equipment	-	857	-	857	-	168	-	168	689
Tourism promotion Total	21 319	40 288	-	61 607	10 879	4 046	-	14 925	46 682
Tourism Total	21 319	40 288	-	61 607	10 879	4 046	-	14 925	46 682
Economic Development Total	132 571	127 788	-	260 359	52 095	23 695	-	75 790	184 569
Planning & Infrastructure Development									
Administration									
Pool Vehicles									
Motor vehicle	789 784	311 556	-	1 101 340	418 574	176 712	-	595 286	506 054

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FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Pool Vehicles Total	789 784	311 556	-	1 101 340	418 574	176 712	-	595 286	506 053
Administration Total	789 784	311 556	-	1 101 340	418 574	176 712	-	595 286	506 053
Management									
Planning and Infrastructure Management									
Computer equipment	49 381	21 560	-	70 941	12 475	10 290	-	22 765	48 176
Furniture and fittings	2 099	16 374	-	18 473	462	398	-	860	17 613
Office equipment	11 399	4 298	-	15 697	6 792	1 672	-	8 464	7 233
Specialised plant and equipment	1 200	-	-	1 200	570	114	-	684	516
Plan and Infra Management Total	64 079	42 232	-	106 311	20 299	12 474	-	32 773	73 538
Management Total	64 079	42 232	-	106 311	20 299	12 474	-	32 773	73 538
Planning									
GIS									
Computer equipment	15 287	13 544	-	28 831	394	5 642	-	6 036	22 795
Furniture and fittings	1 600	2 372	-	3 972	427	386	-	813	3 159
GIS Total	16 887	15 916	-	32 803	820	6 028	-	6 848	25 955
Planning									
Computer equipment	104 706	110 538	-	215 244	56 426	23 195	-	79 621	135 623
Furniture and fittings	9 033	11 899	-	20 932	2 656	1 947	-	4 603	16 329
Office equipment	1 500	9 954	-	11 454	840	2 119	-	2 959	8 495
Planning Total	115 239	132 391	-	247 630	59 922	27 261	-	87 183	160 447
Pool Vehicles									
Motor vehicle	127 919	-	-	127 919	108 731	-	-	108 731	19 188
Pool Vehicles Total	127 919	-	-	127 919	108 731	-	-	108 731	19 188
Planning Total	260 046	148 307	-	408 353	169 474	33 289	-	202 763	205 590
Project Management									
Project Management									
Computer equipment	47 831	-	-	47 831	23 688	9 677	-	33 365	14 466
Office equipment	-	7 975	-	7 975	-	1 563	-	1 563	6 412
Furniture and fittings	16 686	4 744	-	21 430	3 854	1 523	-	5 377	16 053
Project Management Total	64 517	12 719	-	77 236	27 543	12 763	-	40 306	36 930
Project Management Total	64 517	12 719	-	77 236	27 543	12 763	-	40 306	36 930
Planning & Infrastructure Development Total	1 178 425	514 814	-	1 693 239	635 890	235 238	-	871 128	822 111
Planning and Development Total	1 310 996	642 602	-	1 953 598	687 985	258 933	-	946 918	1 006 680

APPENDIX C

CACADU DISTRICT MUNICIPALITY: SEGMENTAL ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Public Safety									
Planning & Infrastructure Development									
Disaster Management									
Disaster Management									
Bins and containers	10 821	-	-	10 821	8 656	360	-	9 016	1 805
Computer equipment	140 798	10 104	-	150 902	76 675	19 706	-	96 381	54 521
Furniture and fittings	73 396	-	-	73 396	19 211	4 115	-	23 326	50 070
Motor vehicle	861 658	1 723 346	(30 000)	2 555 004	399 998	292 338	-	692 336	1 862 668
Office equipment	529 581	12 642	-	542 223	354 391	75 073	-	429 464	112 759
Specialised plant and equipment	886 677	84 854	-	971 531	342 700	113 185	-	455 885	515 646
Specialised vehicles	24 500	149 116	-	173 616	11 713	16 850	-	28 563	145 053
Disaster Management Total	2 527 430	1 980 062	(30 000)	4 477 492	1 213 344	521 627	-	1 734 971	2 742 521
Disaster Management Total	2 527 430	1 980 062	(30 000)	4 477 492	1 213 344	521 627	-	1 734 971	2 742 521
Planning & Infrastructure Development Total	2 527 430	1 980 062	(30 000)	4 477 492	1 213 344	521 627	-	1 734 971	2 742 521
Public Safety Total	2 527 430	1 980 062	(30 000)	4 477 492	1 213 344	521 627	-	1 734 971	2 742 521
Roads									
Planning & Infrastructure Development									
Roads									
Roads and Streets									
Motor vehicle	80 000	-	-	80 000	68 000	-	-	68 000	12 000
Specialised vehicles	169 381	-	-	169 381	64 656	11 516	-	76 172	93 209
Roads and Streets Total	249 381	-	-	249 381	132 656	11 516	-	144 172	105 209
Roads Management									
Computer equipment	11 723	-	-	11 723	8 576	2 255	-	10 831	892
Furniture and fittings	4 900	-	-	4 900	1 307	244	-	1 551	3 349
Roads Management Total	16 623	-	-	16 623	9 882	2 499	-	12 381	4 241
Roads Total	266 003	-	-	266 003	142 538	14 015	-	156 553	109 450
Planning & Infrastructure Development Total	266 003	-	-	266 003	142 538	14 015	-	156 553	109 450
Roads Total	266 003	-	-	266 003	142 538	14 015	-	156 553	109 450
Water									
Planning & Infrastructure Development									
Water									

APPENDIX C

CACADU DISTRICT MUNICIPALITY: SEGMENTAL ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
30 JUNE 2008

FUNCTIONAL AREA CLASSIFICATION/GFS/DEPARTMENT/DIVISION	COST				ACCUMULATED DEPRECIATION				CARRYING VALUE
	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	DISPOSALS	CLOSING BALANCE	
Water Distribution									
Furniture and fittings	500	-	-	500	133	27	-	160	340
Water Distribution Total	500	-	-	500	133	27	-	160	340
Water Management									
Computer equipment	23 336	-	-	23 336	8 633	4 540	-	13 173	10 163
Furniture and fittings	4 000	-	-	4 000	1 067	225	-	1 292	2 708
Office equipment	-	856	-	856	-	168	-	168	688
Water Management Total	27 336	856	-	28 192	9 700	4 933	-	14 633	13 560
Water Total	27 836	856	-	28 692	9 833	4 960	-	14 793	13 899
Planning & Infrastructure Development Total	27 836	856	-	28 692	9 833	4 960	-	14 793	13 899
Water Total	27 836	856	-	28 692	9 833	4 960	-	14 793	13 899
TOTAL OTHER ASSETS	53 655 782	5 588 990	(2 141 842)	57 102 930	7 992 104	2 485 905	(289 208)	10 188 801	46 914 130
GRAND TOTAL	62 671 659	5 588 990	(2 141 842)	66 118 807	8 180 994	2 523 414	(289 208)	10 415 200	55 703 607

APPENDIX D

CACADU DISTRICT MUNICIPALITY: SEGMENTAL INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

2007 Actual Income R	2007 Actual Expenditure R	2007 Surplus/ (Deficit) R		2008 Actual Income R	2008 Actual Expenditure R	2008 Surplus/ (Deficit) R
876 201	13 057 448	(12 181 247)	Executive and Council	1 932 175	16 405 905	(14 473 730)
72 884 517	25 429 492	47 455 025	Finance and Administration	82 232 767	27 642 516	54 590 251
8 460 075	16 618 714	(8 158 639)	Planning and Development	6 308 901	13 380 086	(7 071 185)
7 348 555	10 479 670	(3 131 115)	Health	5 814 357	8 983 859	(3 169 502)
3 285 574	4 223 546	(937 972)	Community and Social services	2 047 893	2 092 958	(45 065)
9 967 880	10 386 952	(419 072)	Housing	3 876 309	4 346 156	(469 847)
2 781 336	5 261 194	(2 479 858)	Public safety	3 680 583	5 154 238	(1 473 655)
779 888	1 051 277	(271 389)	Sport and Recreation	1 223 593	2 005 693	(782 100)
-	-	-	Environment Protection	-	-	-
397 331	337 026	60 305	Waste Management	88 276	6 110	82 166
5 618 049	5 618 049	-	Waste Water Management	3 713 179	3 713 179	-
9 478 631	10 737 578	(1 258 947)	Road Transport	79 004 450	80 379 823	(1 375 373)
3 954 702	4 844 045	(889 343)	Water	5 965 610	6 641 062	(675 452)
27 601	68 327	(40 726)	Electricity	81 026	145 461	(64 435)
1 143 846	1 332 211	(188 365)	Other	2 862	363 739	(360 877)
127 004 186	109 445 528	17 558 658	Total	195 971 981	171 260 785	24 711 196

APPENDIX E(1)
CACADU DISTRICT MUNICIPALITY: ACTUAL VERSUS BUDGET FOR THE YEAR ENDED 30 JUNE 2008

REVENUE	Actual 2008	Budget 2008	Variance R	Variance %	Explanation of Significant Variances Greater than 10% versus Budget
Regional Services Levy- Turnover	-	-	-	-	RSC Levies abolished
Regional Services Levy- Remuneration	-	-	-	-	RSC Levies abolished
Rental	841 107	770 300	(70 807)	9	-
Investment Interest	22 374 008	18 872 030	(3 501 978)	19	Reserves higher than expected during the year
Other Interest	185 382	60 200	(125 182)	208	Interest in outstanding levy debt higher than expected
Income for agency services	26 994	88 000	61 006	-69	Higher than expected income for IT Bureau and payroll services
Government grants and subsidies	166 370 482	311 677 007	145 306 525	-47	Flood relief funds received late in the financial year
Tariffs and Charges	221 070	256 100	35 030	-14	Administration in Reitbron improved resulting in more reliable data
Property Rates	28 488	30 000	1 512	-5	-
Other income	5 469 259	25 584 496	20 115 237	-79	Contribution from a surplus not utilitised and budgeted contributions from creditor funds not utilised
Gains on disposal of property, plant and equipment	455 191	-	(455 191)	100	Income not expected and therefore not included in the budget
Total Income	195 971 980	357 338 133	161 366 153	-45	
EXPENDITURE					
Employee related costs	23 667 430	32 999 403	9 331 973	-28	Vacant positions not filled
Remuneration of Councillors	3 805 926	4 134 191	328 265	-8	Increase in remuneration for office bearers as per legislation
Contribution to bad debt provision	(677 698)	3 850 000	4 527 698	-	Writedown of bad debt provision, not included in budget
Bad debts written off	-	-	-	-	Lower than expected contribution required
Collection costs	156 550	-	(156 550)	100	Linked to collection rate of RSC Levies
Depreciation	2 523 414	990 600	(1 532 814)	155	Recalcation of depreciation based on revised useful live of assets
Repairs and maintenance	650 826	2 370 500	1 719 674	-73	Repairs to office buildings lower than expected
Interest on External Borrowings	112 739	51 300	(61 439)	100	Finance charges on leased vehicles budget under General Exp - leases
Contracted services	2 514 672	3 813 100	1 298 428	-34	Savings
Grants and Subsidies paid	107 039 976	258 794 085	151 754 109	-59	Slow expenditure on projects and flood relief funds budgeted for but not received
General expenses-other	30 315 228	50 118 654	19 803 426	-40	Savings in general expenditure and slow expenditure on self funded projects
Provision for post retirement benefits	-	-	-	100	Higher than expected provision required
Loss on disposal of property, plant and equipment	1 106 965	-	(1 106 965)	100	Unplanned cost. Not included in budget
Cross subsidisation	44 756	216 300	171 544	-79	Lower than expected contribution required
Total Expenditure	171 260 785	357 338 133	186 077 348	-52	
NET SURPLUS/(DEFICIT) FOR THE YEAR	**24 711 196**	**-**	**(24 711 196)**		

APPENDIX E(2)
CACADU DISTRICT MUNICIPALITY: CAPITAL EXPENDITURE ACTUAL VERSUS BUDGET FOR THE YEAR ENDED 30 JUNE 2008

	2008 Total Additions R	2008 Budget R	2008 Variance R	2008 Variance %	Explanation of Significant Variances Greater than 5% versus Budget
INFRASTRUCTURE ASSETS					
Car Parks	-	-	-	-	
Street Lighting	-	-	-	-	
OTHER ASSETS			-		
Buildings	**1 138 978**	**203 000**	**-935 978**	**82.18%**	
Office Building	1 138 978	203 000	-935 978	**82.18%**	Reitbron Office building not included previously on Asset Register
			-		
Computer equipment	**452 125**	**663 000**	**210 875**	**-46.64%**	
Computer Hardware	452 125	663 000	210 875	-46.64%	Computer equipment that was in good condition was not replaced during the year under review despite having been budgeted for. Savings utilised to acquire urgently needed
Furniture and fittings	**378 910**	**174 000**	**-204 910**	**54.08%**	
Office Machines	-	-	-	-	
Chairs	128 314	54 000	-74 314	57.92%	Savings from the computer equipment budget utilised
Tables/Desks	22 086	109 500	87 414	-395.79%	Furniture and Fittings that was in good condition was not replaced during the year under review despite having been budgeted for. Savings utilised to acquire urgently needed office
Cabinets/Cupboards	162 740	10 500	-152 240	93.55%	Built in Cupboards previously excluded from Asset Register now included
Miscellaneous	65 770	-	-65 770	100.00%	Savings from the computer equipment budget utilised
Motor vehicle	**3 116 159**	**2 330 000**	**-786 159**	**25.23%**	
Motor Vehicles	3 116 159	2 330 000	-786 159	25.23%	Fire Engine budget incorrectly recorded as operating budget
Office equipment	**250 173**	**159 000**	**-91 173**	**36.44%**	
Office Machines	250 173	159 000	-91 173	36.44%	Airconditioners previously excluded from Asset Register now included
Miscellaneous	-	-	-	-	
Specialised plant and equipment	**252 645**	**383 000**	**130 355**	**-51.60%**	
Miscellaneous	252 645	383 000	130 355	-51.60%	Specialised plant and Equipment that was in good condition was not replaced during the year under review despite having been budgeted for. Savings utilised to acquire urgently needed office furniture.
Compressor	-	-	-	-	
General	-	-	-	-	
Grand Total	5 588 990	3 912 000	-1 676 990	30.01%	

CACADU DISTRICT MUNICIPALITY
APPENDIX F
CONDITIONAL GRANTS AND RECEIPTS

DESCRIPTION	UNSPENT BALANCE 1 July 2007	CONTRIBUTIONS/ ADJUSTMENTS	CURRENT YEARS RECEIPTS	INTEREST ALLOCATED	TRANSFER TO REVENUE	CAPITAL EXPENDITURE	TRANSFERS	UNSPENT BALANCE 30 June 2008	Conditions Complied With
RAIN HARVESTING	3 045 557	-	-	249 633	2 963 429	-	45 557	286 204	Yes
FREE BASIC STRATEGY - LM'S	346 478	-	300 000	44 536	627 000	-	-	64 014	Yes
IDP - CACADU	817 488	-	-	54 325	600 000	-	-	271 814	Yes
CMTP - LAND AVAILABILITY AUDIT	407 348	-	-	32 801	350 939	-	-	89 210	Yes
LED FUNDING	-	-	3 000 000	277 382	277 538	-	-	2 999 845	Yes
MUNICIPAL ADMINISTRATION: WATER	-	-	500 000	-	32 428	-	-	467 572	Yes
DISABILITY EMPOWERMENT PROGRAM	28 407	-	-	1 409	23 465	-	-	6 352	Yes
CAPACITY BUILDING FOR COUNCIL	182 408	-	-	20 132	18 200	-	-	184 341	Yes
KOUKAMMA - WOODLAND FLOWER PROJECT	511 389	-	-	56 270	2 910	-	-	564 749	Yes
TOURISM PLANS - DEAT	261 456	-	900 000	59 216	2 862	-	-	1 217 810	Yes
YOUTH CENTRE - SOMERSET EAST	266 490	-	-	27 803	883	-	21 869	271 541	Yes
FINANCE MANAGEMENT GRANT	1 301 017	-	500 000	-	1 005 344	169 106	-	626 567	Yes
DWAF (SECTION 78(3))	-	-	1 400 000	-	-	-	-	1 400 000	Yes
MUNICIPAL SYSTEM IMPROVEMENT GRANT	2 375 354	-	1 000 000	298 351	1 924 212	126 013	-	1 623 479	Yes
RESTRUCTURING GRANT	23 041 957	-	-	-	3 601 254	154 162	-	19 286 542	Yes
ELECTION ELECTIONS	105 754	-	-	11 675	-	-	-	117 429	Yes
PLANNING AND RUDIMENTARY SERVICES	215 329	-	-	-	-	-	215 329	-	Yes
MULTIANNUAL ACTION PLANS - MAAP	8 563 970	-	-	-	4 853 292	-	-	3 710 678	Yes
MIG	3 586 104	-	1 786 908	-	822 282	-	-	4 550 731	Yes
BUILDING FOR SPORT AND RECREATION .	573 107	-	-	43 780	364 519	-	-	252 368	Yes
FLOOD DAMAGE ROADS	2 387 543	-	176 201 000	8 517 054	77 995 381	-	-	109 110 216	Yes
DBSA: CACADU CEMETERY MANAGEME	-	-	219 792	4 110	-	-	-	223 902	Yes
RURAL ACCESS ROADS	110 872	-	-	-	-	-	10 872	100 000	Yes
MULTI PURPOSE COMMUNITY CENTRE	37 140	-	-	-	-	-	37 140	-	Yes
VINHANZO BAARTMAN (BURSARY)	660	-	-	-	660	-	-	-	Yes
THUMEKA TONI	810	-	-	-	810	-	-	-	Yes
MAYOR'S SPECIAL PROJECTS	38 602	-	-	4 262	-	-	-	42 864	Yes
GOAT FARMING AT IKHWEZI LM	208 131	-	-	22 978	-	-	-	231 109	Yes
DROUGHT RELIEF	451 719	-	-	49 870	-	-	-	501 588	Yes
LIBRARIES - MUNICIPALITIES	2 625 656	-	4 000 000	537 901	2 047 267	-	-	5 116 290	Yes
DISASTER MANAGEMENT	4 032 560	-	5 735 344	451 120	1 540 018	1 713 659	-	6 965 347	Yes
LED INSTITUTIONAL CAPACITY SUP	-	-	400 000	34 387	-	-	-	434 387	Yes
MUNICIPAL ADMINISTRATION: DEVELOPMENT	-	-	500 000	-	-	-	-	500 000	Yes
MUNICIPAL ADMINISTRATION: HEALTH	-	-	280 000	-	-	-	-	280 000	Yes
MUNICIPAL PERFORMANCE MANAGEMENT	-	-	750 000	53 616	-	-	-	803 616	Yes
IDP SUPPORT GRANT FOR LM'S AND DM'S	2 541 085	-	1 362 000	364 512	544 509	-	-	3 723 088	Yes
STEYTLERVILLE SPORT FIELD	1 074 264	-	-	104 967	859 073	-	-	320 157	Yes
AMBULANCE SUBSIDY	763 404	-	-	59 469	518 714	-	-	304 159	Yes
IDP/LDO	460 274	-	-	50 814	-	-	-	511 088	Yes
INTER-GOVERNMENTAL RELATIONS	171 766	-	-	8 938	159 050	-	-	21 654	Yes
ENON	20 098	-	-	-	-	-	20 098	-	Yes
HOUSING PROJECTS	1 801 541	-	-	-	-	-	958 613	842 928	Yes
HONEYBUSH TEA	146 860	-	-	16 213	-	-	-	163 073	Yes

CACADU DISTRICT MUNICIPALITY
APPENDIX F
CONDITIONAL GRANTS AND RECEIPTS

DESCRIPTION	UNSPENT BALANCE 1 July 2007	CONTRIBUTIONS/ ADJUSTMENTS	CURRENT YEARS RECEIPTS	INTEREST ALLOCATED	TRANSFER TO REVENUE	CAPITAL EXPENDITURE	TRANSFERS	UNSPENT BALANCE 30 June 2008	Conditions Complied With
PEOPLES HOUSING PROJECT	8 526 130	-	-	933 868	147 024	-	-	9 312 974	Yes
THORNHAM - WATER SUPPLY	93 895	-	-	3 233	85 993	-	-	11 135	Yes
MUNICIPAL GRANT LED	972 020	-	-	96 223	189 617	-	-	878 626	Yes
PASSENGER TRANSPORT PLANS AND FACILITIES	3 173 131	-	-	281 987	1 009 069	-	-	2 446 049	Yes
PILOT HOUSING PROJECT - ADDO	717 088	-	-	79 166	-	-	-	796 254	Yes
PILOT HOUSING PROJECT THORNHILL	26 489	-	-	2 924	-	-	-	29 413	Yes
DISTRICT WIDE PROJECTS - EX TRC	276 906	-	-	30 570	-	-	-	307 476	Yes
LAND SURVEY PROJECTS	929 428	-	-	89 648	276 626	-	-	742 451	Yes
SPATIAL PLANNING PROJECTS	670 178	-	-	60 332	379 950	-	-	350 560	Yes
KIRKWOOD TRC - ADDO (I.D.P.)	106 411	-	-	-	-	-	106 411	-	Yes
VALUATION PROJECTS	526 965	-	-	24 100	441 515	-	-	109 549	Yes
LED STRATEGY SMME	334 858	-	396 000	71 011	-	-	-	801 869	Yes
IKWEZI LIBRARY	24 006	-	-	-	-	-	24 006	-	Yes
IKWEZI YOUTH DEVELOPMENT	128 343	-	-	-	128 343	-	-	-	Yes
IKWEZI - HARDWOOD FARM	556 153	-	-	52 245	378 306	-	-	230 092	Yes
NDLAMBE DISABILITY SPECIAL PROJECTS	72 938	-	-	4 817	31 924	-	-	45 830	Yes
PUBLIC WORKS PROJECTS	1 072 885	-	-	-	-	-	-	1 072 885	Yes
BLUE CRANE ROUTE: MUNICIPAL FINANCE IT	81 410	-	-	3 093	79 951	-	-	4 552	Yes
BLUE CRANE ROUTE: MUNICIPAL FINANCE AFS	34 730	-	-	3 834	-	-	-	38 564	Yes
BLUE CRANE ROUTE: MUNICIPAL FINANCE MENTOR	114 743	-	-	8 774	79 579	-	-	43 938	Yes
SRV - HAWKERS FACILITIES	204 556	-	-	22 584	-	-	-	227 140	Yes
TOTAL	**81 145 861**	**-**	**199 231 045**	**13 225 936**	**104 363 937**	**2 162 940**	**1 439 896**	**185 636 069**	

APPENDIX F1

DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMAS OF SECTION 123 OF MFMA, 56 OF 2003

Name of Grants	Name of Organ of state or Muncipal Entity	QUARTERLY RECEIPTS				QUARTERLY EXPENDITURE				GRANTS AND SUBSIDIES DELAYED/WITHHELD				Reason for delay/ withholding funds	Comply to DORA Yes/No	Reason for non-compliance
		SEPT	DEC	MAR	JUNE	SEPT	DEC	MAR	JUNE	SEPT	DEC	MAR	JUNE			
ALBANY TRC	Provincial Government						233 130									
AMBULANCE SUBSIDY	Provincial Government				171 347				565 010							
BUILDING FOR SPORT AND RECREATI	National Government			170 000		191 994	570 682	69 416								
CDM SPATIAL DATA BASE - DBSA	Other				1 267 094				1 267 094							
MIG	National Government	1 555 105	6 602 901	5 632 266		3 732 680	4 888 624	6 059 177	3 065 223							
COMMUNITY DEVELOPMENT WORKERS	National Government		217 627	527 822		143 897	5 741	585 947	105 257							
DEPT AGRICULTURE; DEV OF A SPAC	National Government	400 000														
DEPT SPORT, RECREATION ART	National Government		43 146				46 948	118 318	1 414							
DISASTER MANAGEMENT	Provincial Government		2 500 000			4 462	477 586	2 306 449	341 962							
DISTRICT WIDE PROJECTS EX TRC	Provincial Government								5 700							
DROUGHT RELIEF - CDM	Provincial Government - 3 rd party			1 345 590					6 416							
DWAF - PURCHASE OF NEW COMPUTER	National Government								28 067							
E C S E C C	Other		75 000													
ECON GROWTH & DEV STRAT	Provincial Government		300 000						54 100							
ELECTION EXPENSES	Provincial Government - 3 rd party			186 400					80 646							
ENON	Provincial Government															
FINANCE MANAGEMENT GRANT	National Government	1 000 000						154 884	975 653							
GOAT FARMING AT IKHWEZI LOCAL	Provincial Government - 3 rd party			100 000												
GRANT DBSA - DISTRICT WIDE LAND	Other															
GRANT DBSA - KLIPPLAAT DISASTER	Other	350 000					664 336									
HIV/AIDS ATTICCS	Provincial Government								311 000							
HIV/AIDS DISTRICT AIDS COUNCIL	Provincial Government							2 320	7 659							
HIV/AIDS HOME BASED CARE KIT	Provincial Government															
HIV/AIDS HOME BASED KIT TOP UP	Provincial Government							53 189								
HIV/AIDS LABORATORY SERVICES	Provincial Government															
HIV/AIDS LSA ACTIVITIES	Provincial Government							1 166 429	408 965							
HIV/AIDS MEDICATION	Provincial Government							1 333 382	446 221							
HIV/AIDS NGO FUNDING	Provincial Government								505 884							
HIV/AIDS NGO/CBO CAPACITY BUILDING	Provincial Government															
HIV/AIDS PAYMENT OF STIPENDS	Provincial Government								1 102 704							
HONEYBUSH TEA	Provincial Government															
HOUSING PROJECTS	Provincial Government		5 145 305	821 200	204 892	990 678	1 356 122	776 123	1 515 971							
IDP - CACADU	Provincial Government															
IDP / LDO	Provincial Government															
IDP 'SPACIAL DEV FRAMEWORK	Provincial Government		150 000						86 334							
IDP SUPPORT GRANT FOR LM	Provincial Government - 3 rd party			1 296 333					9 211							
IKWEZI FINANCIAL AID	Provincial Government - 3 rd party															
IKWEZI HARDWOOD FARM	Provincial Government - 3 rd party							152 906	322 662							
IKWEZI LIBRARY	Provincial Government - 3 rd party	247 000						137 248								
IKWEZI MSP	Provincial Government - 3 rd party								45 101							
IKWEZI YOUTH DEVELOPMENT	Provincial Government - 3 rd party							138 897	156 840							
INTER-GOVERNMENTAL RELATIONS	National Government					29 916	73 652									
KABELJOUS RIVER INTERGRATED DEV	Other		784 732			71 254	140 396	312 365	466 689							
KIRKWOOD TRC- IDP	Other															
LIBRARIES - LOCAL MUNICIPAL	Provincial Government		450 000					36 120	317 074							
LONGMORE FLOWER TRAIL	Provincial Government		800 000				760 000									
MAYOR'S SPECIAL PROJECTS	Other			108			14 096		49 286							
MULTI PURPOSE COMMUNITY CENTRE	Provincial Government															
MULTIANNUAL ACTION PLANS	National Government				2 389 894	371 313	464 387	209 565	2 051 452							
MUNICIPAL INFRASTRUCTURE	National Government															
MUNICIPAL SUPPORT GRANT (LED	Provincial Government			1 000 000												
MUNICIPAL SYSTEM IMPROVEMENT	National Government		500 000	500 000				2 077 763	2 323 654							
NDLAMBE DISABLED-SPECIA	Provincial Government - 3 rd party		102 168													
PASSENGER TRANSPORT PLANS	Provincial Government			1 700 000	378 000	1 014 524	899 144	840 867	185 167							
PEOPLE HOUSING PROJECTS	Provincial Government	318 132	1 557 892	2 366 885	438 762	2 419 534	1 510 815	1 250 911	286 560							
PILOT HOUSING PROJECT - ADDO	Provincial Government								251 988							
PILOT HOUSING PROJECT -THORNHILL	Provincial Government															
PLANNING AND RUDIMENTARY SERV	Provincial Government															
PUBLIC WORKS	Provincial Government							221 061								
RESTRUCTURING GRANT	National Government					3 457 184	381 060	1 837 981	413 018							
RURAL ACCESS ROADS	Provincial Government															
SPORT FIELDS STEYTLERVILLE	National Government - 3 rd party			1 000 000												
THORNHAM	Provincial Government							36 052								
TOURISM PLANS - DEAT	National Government		240 000													
TOWN PLANNING	Provincial Government							17 278								
UITENHAGE TRC	Provincial Government															
WILLOWMORE TRC	Provincial Government						193 656									
YOUTH CENTRE SOMERSET EAST	Provincial Government															
		3 870 237	19 468 771	16 646 605	4 849 989	12 427 436	12 680 375	19 894 648	17 759 981							

APPENDIX G

SUMMARY OF INVESTMENT HELD DURING THE 2007/08 FINANCIAL YEAR

FINANCIAL INSTITUTION	ACCOUNT NUMBER	AMOUNT	PERIOD MNTHS	% INT RATE	DATE INVESTED	DATE MATURING	TYPE OF ACCOUNT	OPENING BALANCE 01-Jul-07	CLOSING BALANCE 30-Jun-08
ABSA GROUP	2067285805	10 000 000	1	10.00%	02-Oct-07	05-Nov-07	SHORT TERM DEPOSIT	-	-
ABSA GROUP	2067285897	18 000 000	2	10.00%	02-Oct-07	03-Dec-07	SHORT TERM DEPOSIT	-	-
ABSA GROUP	2067169649	3 000 000	5	10.05%	23-Aug-07	23-Jan-08	SHORT TERM DEPOSIT	-	-
ABSA GROUP	2067599175	12 000 000	3	11.15%	22-Jan-08	22-Apr-08	SHORT TERM DEPOSIT	-	-
ABSA GROUP	2067457991	30 000 000	6	10.85%	04-Dec-07	04-Jun-08	SHORT TERM DEPOSIT	-	-
FIRST RAND BANK	74156315449	2 000 000	2	10.06%	02-Oct-07	03-Dec-07	SHORT TERM DEPOSIT	-	-
FIRST RAND BANK	71162813706	21 000 000	6	10.75%	19-Nov-07	19-May-08	SHORT TERM DEPOSIT	-	-
FIRST RAND BANK	71150842775	29 000 000	10	10.29%	23-Aug-07	23-Jun-08	SHORT TERM DEPOSIT	-	-
INVESTEC	1400168554450DA833582	3 000 000	6	10.37%	02-Oct-07	02-Apr-08	SHORT TERM DEPOSIT	-	-
NEDCOR BANK	7881501480000076	6 000 000	6	10.28%	02-Oct-07	02-Apr-08	SHORT TERM DEPOSIT	-	-
NEDCOR BANK	7881501480000070	22 000 000	9	10.28%	23-Aug-07	23-May-08	SHORT TERM DEPOSIT	-	-
NEDCOR BANK	7881501480000078	8 000 000	6	11.00%	04-Dec-07	04-Jun-08	SHORT TERM DEPOSIT	-	-
STANDARD BANK Inv Corp	088430537110	10 000 000	3	10.15%	03-Oct-07	02-Jan-08	SHORT TERM DEPOSIT	-	-
STANDARD BANK Inv Corp	088430537111	10 000 000	4	10.15%	02-Oct-07	02-Feb-08	SHORT TERM DEPOSIT	-	-
STANDARD BANK Inv Corp	088430537112	10 000 000	5	10.20%	02-Oct-07	02-Mar-08	SHORT TERM DEPOSIT	-	-
STANDARD BANK Inv Corp	088430537113	1 000 000	6	10.25%	02-Oct-07	02-Apr-08	SHORT TERM DEPOSIT	-	-
STANDARD BANK Inv Corp	088430537116	11 000 000	3	11.20%	22-Jan-08	22-Apr-08	SHORT TERM DEPOSIT	-	-
ABSA GROUP	2066175168	8 000 000	12	8.90%	21-Sep-06	20-Sep-07	SHORT TERM DEPOSIT	8 000 000	-
ABSA GROUP	2066561397	3 000 000	7	9.25%	25-Jan-07	24-Aug-07	SHORT TERM DEPOSIT	3 000 000	-
ABSA GROUP	2066648191	10 000 000	9	8.95%	21-Feb-07	21-Nov-07	SHORT TERM DEPOSIT	10 000 000	-
ABSA GROUP	2066703890	8 000 000	10	9.10%	09-Mar-07	09-Jan-08	SHORT TERM DEPOSIT	8 000 000	-
ABSA GROUP	2066704032	8 000 000	11	9.10%	09-Mar-07	08-Feb-08	SHORT TERM DEPOSIT	8 000 000	-
ABSA GROUP	2066704105	8 000 000	12	9.10%	09-Mar-07	07-Mar-08	SHORT TERM DEPOSIT	8 000 000	-
ABSA GROUP	2066767478	11 000 000	12	9.25%	02-Apr-07	31-Mar-08	SHORT TERM DEPOSIT	11 000 000	-
ABSA GROUP	2067008203	4 000 000	11	9.80%	29-Jun-07	29-May-08	SHORT TERM DEPOSIT	4 000 000	-
FIRST RAND BANK	71116709571	12 000 000	11	8.95%	22-Sep-06	22-Aug-07	SHORT TERM DEPOSIT	12 000 000	-
FIRST RAND BANK	71129806398	5 000 000	12	9.05%	20-Feb-07	20-Feb-08	SHORT TERM DEPOSIT	5 000 000	-
FIRST RAND BANK	71115720552	15 000 000	10	8.85%	11-Sep-06	11-Jul-07	SHORT TERM DEPOSIT	15 000 000	-
FIRST RAND BANK	71138956895	3 000 000	11	9.23%	21-May-07	22-Apr-08	SHORT TERM DEPOSIT	3 000 000	-
FIRST RAND BANK	71143877713	7 000 000	11	10.11%	29-Jun-07	29-May-08	SHORT TERM DEPOSIT	7 000 000	-
INVESTEC	1400168554450DA819420	7 000 000	9	9.07%	21-Feb-07	20-Nov-07	SHORT TERM DEPOSIT	7 000 000	-
INVESTEC	1400168554450DA820136	1 000 000	9	9.21%	09-Mar-07	10-Dec-07	SHORT TERM DEPOSIT	1 000 000	-
INVESTEC	1400168554450DA821709	12 000 000	9	9.35%	02-Apr-07	31-Dec-07	SHORT TERM DEPOSIT	12 000 000	-
NEDCOR BANK	7881501480000065	15 000 000	9	9.00%	16-Nov-06	16-Aug-07	SHORT TERM DEPOSIT	15 000 000	-
NEDCOR BANK	7881501480000066	2 000 000	12	9.10%	22-Nov-06	21-Nov-07	SHORT TERM DEPOSIT	2 000 000	-
NEDCOR BANK	7881501480000069	12 000 000	12	9.10%	21-Feb-07	19-Feb-08	SHORT TERM DEPOSIT	12 000 000	-
NEDCOR BANK	7881501480000067	4 000 000	6	9.30%	25-Jan-07	25-Jul-07	SHORT TERM DEPOSIT	4 000 000	-
NEDCOR BANK	7881501480000070	2 000 000	6	9.10%	09-Mar-07	10-Sep-07	SHORT TERM DEPOSIT	2 000 000	-
NEDCOR BANK	7881501480000072	3 000 000	12	9.25%	02-Apr-07	31-Mar-08	SHORT TERM DEPOSIT	3 000 000	-

APPENDIX G

SUMMARY OF INVESTMENT HELD DURING THE 2007/08 FINANCIAL YEAR

FINANCIAL INSTITUTION	ACCOUNT NUMBER	AMOUNT	PERIOD MNTHS	% INT RATE	DATE INVESTED	DATE MATURING	TYPE OF ACCOUNT	OPENING BALANCE 01-Jul-07	CLOSING BALANCE 30-Jun-08
NEDCOR BANK	7881501480000073	10 000 000	5	9.20%	21-May-07	22-Oct-07	SHORT TERM DEPOSIT	10 000 000	-
NEDCOR BANK	7881501480000074	12 000 000	10	9.90%	29-Jun-07	29-Apr-08	SHORT TERM DEPOSIT	12 000 000	-
STANDARD BANK Inv Corp	088430537094	5 000 000	11	8.90%	21-Sep-06	21-Aug-07	SHORT TERM DEPOSIT	5 000 000	-
STANDARD BANK Inv Corp	088430537097	1 000 000	12	9.05%	22-Nov-06	21-Nov-07	SHORT TERM DEPOSIT	1 000 000	-
STANDARD BANK Inv Corp	088430537098	20 000 000	8	9.25%	25-Jan-07	25-Sep-07	SHORT TERM DEPOSIT	20 000 000	-
STANDARD BANK Inv Corp	088430537100	8 000 000	8	8.95%	20-Feb-07	20-Oct-07	SHORT TERM DEPOSIT	8 000 000	-
STANDARD BANK Inv Corp	088430537104	1 000 000	12	9.10%	09-Mar-07	07-Mar-08	SHORT TERM DEPOSIT	1 000 000	-
STANDARD BANK Inv Corp	088430537105	10 000 000	12	9.67%	02-Apr-07	31-Mar-08	SHORT TERM DEPOSIT	10 000 000	-
STANDARD BANK Inv Corp	088430537106	8 000 000	12	9.25%	23-May-07	19-May-08	SHORT TERM DEPOSIT	8 000 000	-
STANDARD BANK Inv Corp	088430537108	7 000 000	11	10.05%	29-Jun-07	29-May-08	SHORT TERM DEPOSIT	7 000 000	-
STANDARD BANK	088430537114	15 000 000	8	10.95%	19-Nov-07	19-Jul-08	SHORT TERM DEPOSIT	-	15 000 000
FIRST RAND BANK	71176810285	8 000 000	4	11.21%	20-Mar-08	21-Jul-08	SHORT TERM DEPOSIT	-	8 000 000
FIRST RAND BANK	71173914121	10 000 000	5	11.12%	28-Feb-08	28-Jul-08	SHORT TERM DEPOSIT	-	10 000 000
STANDARD BANK	088430537109	8 000 000	12	10.35%	23-Aug-07	21-Aug-08	SHORT TERM DEPOSIT	-	8 000 000
NEDCOR BANK	7881501480000079	16 000 000	6	11.25%	26-Feb-08	26-Aug-08	SHORT TERM DEPOSIT	-	16 000 000
STANDARD BANK	088430537115	6 000 000	9	11.15%	04-Dec-07	04-Sep-08	SHORT TERM DEPOSIT	-	6 000 000
ABSA GROUP	2067724487	17 000 000	7	11.15%	26-Feb-08	26-Sep-08	SHORT TERM DEPOSIT	-	17 000 000
FIRST RAND BANK	71164484571	6 000 000	10	11.13%	04-Dec-07	04-Oct-08	SHORT TERM DEPOSIT	-	6 000 000
FIRST RAND BANK	71178318310	3 000 000	3	11.20%	04-Apr-08	04-Oct-08	SHORT TERM DEPOSIT	-	3 000 000
FIRST RAND BANK	71185358325	4 000 000	4	12.60%	06-Jun-08	06-Oct-08	SHORT TERM DEPOSIT	-	4 000 000
STANDARD BANK	088430537121	4 000 000	5	12.45%	06-Jun-08	06-Nov-08	SHORT TERM DEPOSIT	-	4 000 000
NEDCOR BANK	7881501480000083	27 000 000	5	12.58%	06-Jun-08	13-Nov-08	SHORT TERM DEPOSIT	-	27 000 000
NEDCOR BANK	7881501480000077	16 000 000	12	11.00%	19-Nov-07	17-Nov-08	SHORT TERM DEPOSIT	-	16 000 000
ABSA GROUP	2067420673	18 000 000	10	10.85%	19-Nov-07	19-Sep-08	SHORT TERM DEPOSIT	-	18 000 000
ABSA GROUP	2068061111	30 000 000	6	12.70%	06-Jun-08	08-Dec-08	SHORT TERM DEPOSIT	-	30 000 000
FIRST RAND BANK	71183446320	24 000 000	7	12.07%	21-May-08	22-Dec-08	SHORT TERM DEPOSIT	-	24 000 000
STANDARD BANK	088430537118	22 000 000	10	11.50%	19-Mar-08	19-Jan-09	SHORT TERM DEPOSIT	-	22 000 000
ABSA GROUP	2067799179	18 000 000	11	11.50%	25-Mar-08	19-Feb-09	SHORT TERM DEPOSIT	-	18 000 000
STANDARD BANK	088430537117	15 000 000	12	11.30%	26-Feb-08	24-Feb-09	SHORT TERM DEPOSIT	-	15 000 000
ABSA GROUP	2067841209	16 000 000	11	11.50%	03-Apr-08	03-Mar-09	SHORT TERM DEPOSIT	-	16 000 000
STANDARD BANK	088430537119	14 000 000	11	11.51%	03-Apr-08	03-Mar-09	SHORT TERM DEPOSIT	-	14 000 000
NEDCOR BANK	7881501480000080	10 000 000	12	11.56%	19-Mar-08	18-Mar-09	SHORT TERM DEPOSIT	-	10 000 000
NEDCOR BANK	7881501480000081	12 000 000	12	11.60%	03-Apr-08	02-Apr-09	SHORT TERM DEPOSIT	-	12 000 000
ABSA GROUP	2068006618	10 000 000	12	12.50%	21-May-08	20-May-09	SHORT TERM DEPOSIT	-	10 000 000
NEDCOR BANK	7881501480000082	11 000 000	12	12.55%	21-May-08	20-May-09	SHORT TERM DEPOSIT	-	11 000 000
STANDARD BANK	088430537120	18 000 000	12	12.55%	21-May-08	20-May-09	SHORT TERM DEPOSIT	-	18 000 000
FIRST RAND BANK	71187264132	17 000 000	11	12.83%	25-Jun-08	25-May-09	SHORT TERM DEPOSIT	-	17 000 000
TOTAL								242 000 000	375 000 000